RIVERDALE
SCHOOL DISTRICT 51J

2017-18 FISCAL YEAR
ADOPTED BUDGET

11733 SW Breyman Ave., Portland, OR 97219
Terry Brandon, Superintendent

Riverdale School District #51J
2017-18 Adopted Budget
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Riverdale School District
Budget Committee Members
2017-18

Board Members	**Term Expires**		**Citizen Members**	**Term Expires**
Mike Gunter, Chair	June 30, 2017		Will Forney	June 30, 2017
John Bogaty, Vice-Chair	June 30, 2017		Peter Francis	June 30, 2019
Michelle Janke	June 30, 2017		Michelle De Geest	June 30, 2019
Nicole Grayson	June 30, 2019		Paul Spellman	June 30, 2019
Joe Prats	June 30, 2019		Keith Bailey	June 30, 2020

The Budget Committee Members may be contacted via mail at the District Office,
11733 SW Breyman Avenue, Portland, OR 97219-8409, or via phone at 503-262-4840

OUR VISION: Students learn to use their minds well, engage creatively and act compassionately.

OUR MISSION: Riverdale develops inquisitive, imaginative and eager learners. Our students demonstrate academic mastery through exhibition to become effective communicators and responsible leaders

OUR UNIQUE VALUE: Riverdale students experience a collaborative and personal small school learning environment that integrates art, music and experiential-learning with core academic disciplines and Coalition of Essential School principles.

OUR STRATEGIC MANDNATES:

- Provide an outstanding, well-rounded education that engages our students
- Assure a financially healthy and sustainable district
- Attract, develop and retain exceptional faculty, administration and school staff
- Foster a respectful, vibrant, and welcoming community through collaborative, honest and professional relationships.

From the Board adopted 2013 Vision and Strategic Plan

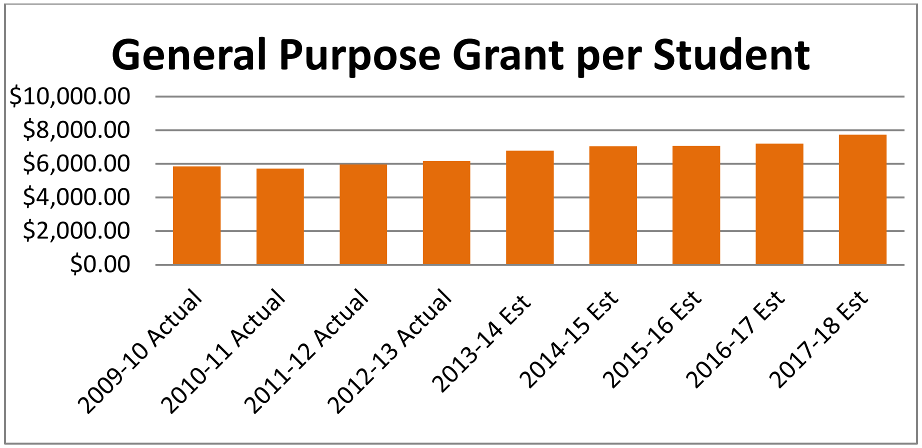
2017-18 Superintendent's Budget Message

Dear Riverdale Budget Committee Members and Community,

I am pleased to present the proposed budget for the Riverdale School District for the 2017-18 fiscal year. This budget serves as the district's operating plan for next year and incorporates the goal of providing all of our students the best possible education combined with the business reality that we must live within our means.

Funding Expected to remain flat in 2017-18

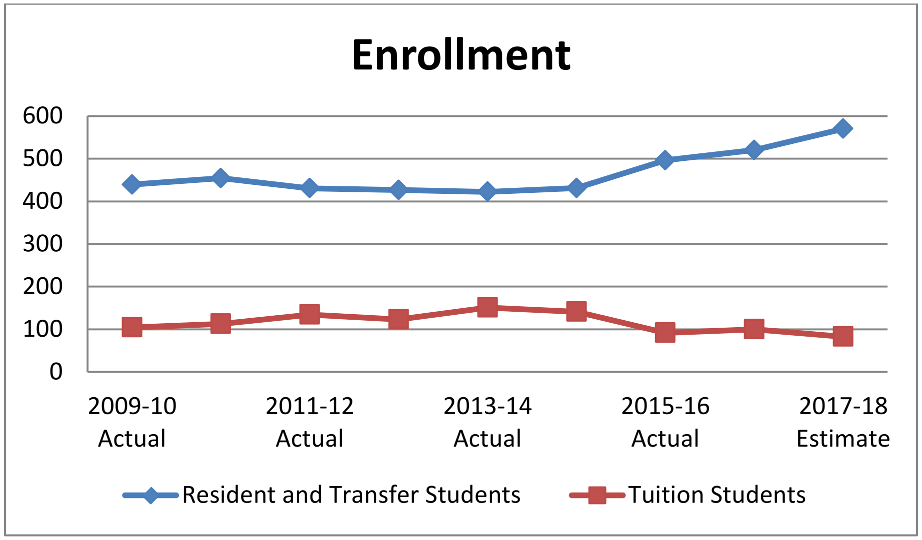
We are in the first year of a biennial state budget for schools. Although the governor has not formally adopted a biennial budget for 2017-19 Riverdale's estimated payment from ODE will $7,735 per ADMw for every student residing inside the district's boundary and attending on approved interdistrict transfers for the 2017-18 school year. This is based on an $8.1 Billion dollar biennial state budget.



Enrollment

Riverdale relies on non-resident students to help maintain the breadth and quality of programs that are offered.

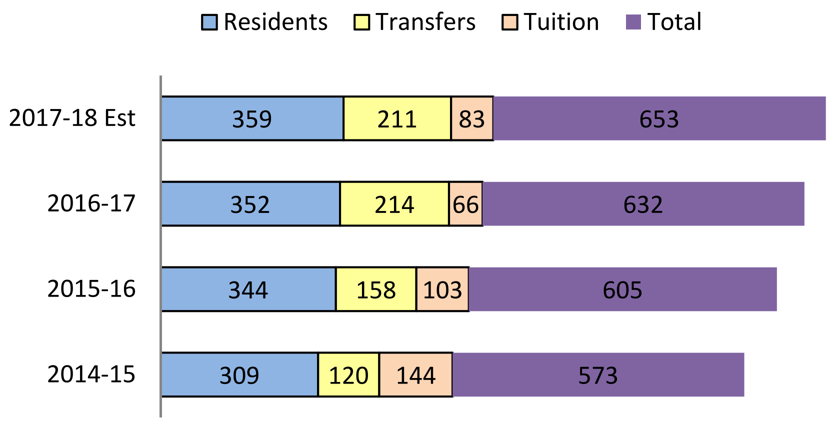
Since state funding depends on the number of resident and transfer students enrolled in a district, we anticipate overall state funding will slightly increase in 2017-18.



Reliance on Tuition Students

There has been a decrease in the number of tuition students over the past several years. This is due to an increase in the number of students being released from their home districts. Tuition rates have been held flat over the past four years. With the recently approved legislation, the district can set the number of openings for tuition students, but cannot screen applicants.

Riverdale Students



Foundation Contributions

The 2017-18 budget includes a $950,000 contribution from the Riverdale Schools Foundation, which remains the same from the 2016-17 budget. This generous contribution would fund nine teaching positions across the district.

Local Option Levy

Riverdale residents provide additional funding through the Local Option Tax. Last year, Riverdale voters approved a new Local Option levy which is anticipated to provide $790,000 current year taxes and $10,300 in prior year taxes for a total of $800,300 in its second year. The Local Option Levy captures the gap between the Measure 5 tax limit based on market value and Measures 47/50 tax limits based on assessed value, as the gap between them closes, the full amount assessed is compressed. The new levy amount started collection with the 2016-17 school year and continue for five years, Riverdale is on year two of the five year collection period.

Changes from the 2016-17 Adopted Budget to the Proposed 2017-18

In preparing the proposed budget, we continued services at the same level as 2016-17. Changes for staffing FTE have occurred based on a request for leave from Athletic Director for the 2017-18 school year; staffing level will decrease in the AD Administrator position and increase in the classroom at the high school. This will also include an increase in FTE support to the athletics via the classified roll with increased responsibilities under supervision of the Superintendent.

With the generous support of the Parent Teacher Clubs for each school, the district has continued to improve student access to technology and to help teachers integrate technology in their classrooms.

Looking Ahead

The Board and community developed a Strategic Vision and Plan that will help guide the schools and programs in alignment with the long-term vision for Riverdale.

Both Riverdale schools emphasize rigorous academic study. Each school is implementing the Common Core Standards as part of an aligned curriculum. Students have excelled at Riverdale, gaining admission to prestigious colleges and universities, scoring high on standardized tests, and creating a positive atmosphere for learning.

State per pupil funding is expected to slightly increase in 2017-18, but there are no guarantees about the future. The recent court decision that reverses most of the 2013 PERS reforms will mean that employer rates will increase; this increase takes effect in the 2017-19 year. PERS rates increased by the following:

Rates	Tier 1/Tier 2	OPSRP
2015-17	8.86%	4.17%

2017-19	16.05%	10.72%

I'd like to thank the district's Principals and Leadership Team and the Business Office for the development of this document. These professionals remain committed to providing the highest quality of services and protecting student programs as much as possible.

It's been my privilege to help during this past year. Riverdale Schools offer a rich, engaging opportunity for students and I've enjoyed getting to know the staff and community.

Thank you for your consideration of this budget proposal.

Respectfully submitted,

Terry Brandon, Superintendent

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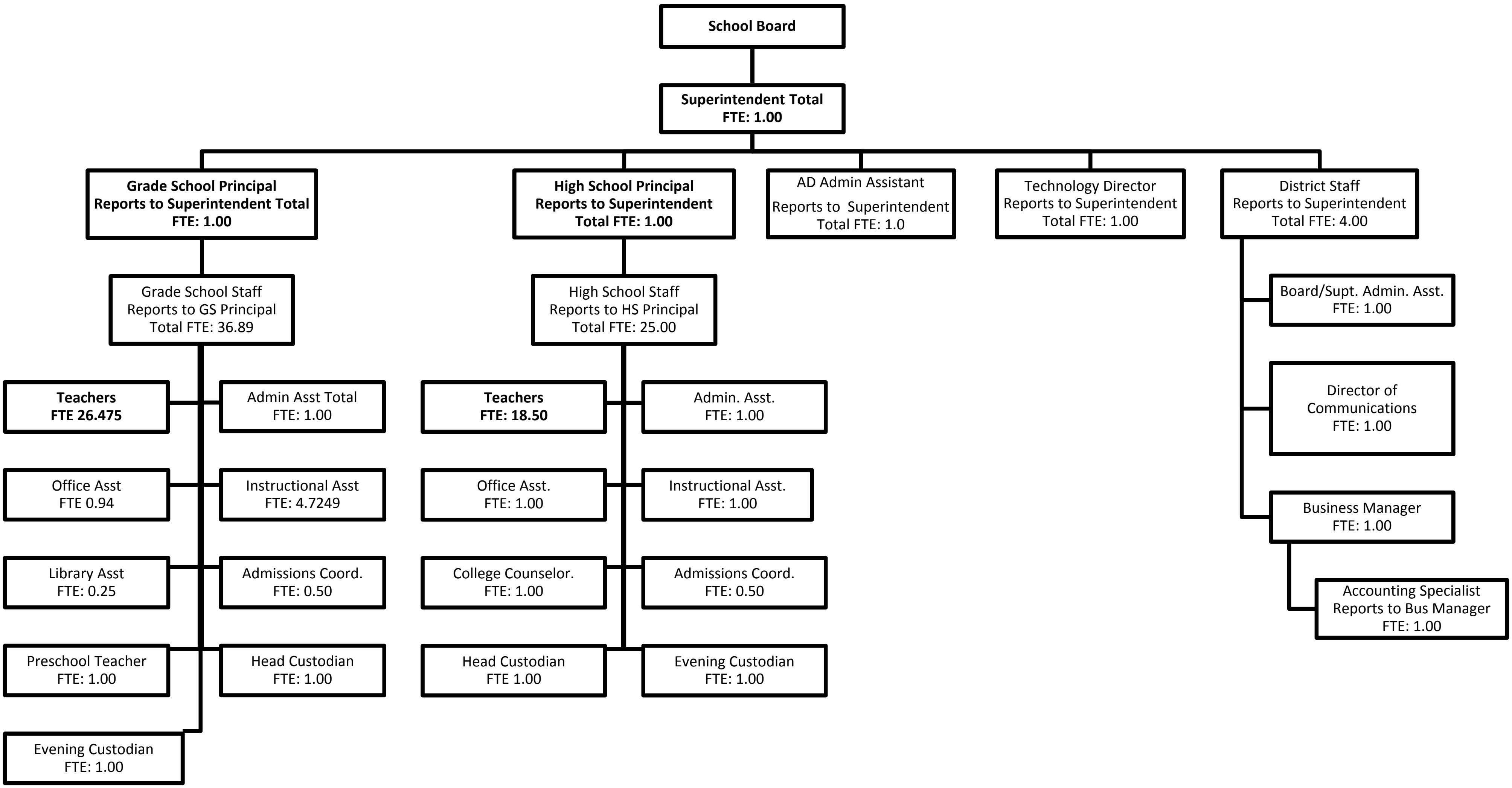
Riverdale School District 51J



Organization Chart as of 5-4-2017

Riverdale School District
2017-18 Adopted Budget All Funds

	General Fund	Special Revenue	Debt Service	Capital Projects	Total
Revenues					
State School Fund Formula					
Local Property Taxes	$ 2,536,121	$ -	$ -	$ -	$ 2,536,121
State School Fund	3,072,696	-	-	-	3,072,696
All Other SSF Revenues	90,852	-	-	-	90,852
	5,699,669	-	-	-	5,699,669
Other Revenues Outside Formula					
Property Tax Outside Formula - Local Option/Debt Svc	800,300	-	1,666,425	-	2,466,725
Tuition	868,867	-	-	-	868,867
Donations	950,000	435,000	-	-	1,385,000
Other Local Sources	273,738	433,800	300,975	26,200	1,034,713
Intermediate Sources	-	-	-	-	-
Other State Sources	-	96,485	-	-	96,485
Federal Sources	-	164,563	-	-	164,563
	2,892,905	1,129,848	1,967,400	26,200	6,016,353
Total Revenues	**8,592,574**	**1,129,848**	**1,967,400**	**26,200**	**11,716,022**
Requirements					
Expenditures					
Instruction	5,690,145	1,232,769	-	-	6,922,914
Support Services	3,381,595	238,403	-	-	3,619,998
Enterprise/Community Services	-	11,000	-	-	11,000
Facilities Acquisition	-	-	-	260,871	260,871
Debt Service	-	-	2,114,140	-	2,114,140
Total Operating Expenditures	**9,071,740**	**1,482,172**	**2,114,140**	**260,871**	**12,928,923**
Revenues Over/(Under) Expenditures	**(479,166)**	**(352,324)**	**(146,740)**	**(234,671)**	**(1,212,901)**
Beginning Fund Balance	1,100,000	382,059	146,740	234,671	1,863,470
Contingency - Accessible by Board Action	271,068	20,135	-	-	291,203
Ending Fund Balance - Untouchable until 2018-19	**$ 349,766**	**$ 9,600.00**	**$ -**	**$ -**	**$ 359,366**
NOTE: SSF Revenue is calculatued:					
Total Formula Revenue (SEE SSF GRANT)	5,674,669				
Total SSF Formula Revenue (SEE ABOVE)	5,699,669				
Differrence (budgeted SSF prior year adjustment)	25,000				
For Resolution Making Appropriations	**$9,342,808**	**$1,502,307**	**$2,114,140**	**$260,871**	**$13,220,127**
For Resolution Adopting the Budget:	**9,692,574**	**1,511,907**	**2,114,140**	**260,871**	**13,579,493**
(must be in balance)	**9,692,574**	**1,511,907**	**2,114,140**	**260,871**	**13,579,493**

Riverdale School District #51J

2017-18 Budget Assumptions

The budget presents an operating plan for the 2017-18 school year. As the budget is developed, some of the information is not known or available. In this case, estimates are made on the best information available. The following assumptions form the basis of the 2017-18 budget preparation.

REVENUES

Student Enrollment Estimates

The number of students is the most important factor in determining both State School Fund Formula and Tuition revenues, Page 16 displays the enrollment estimate for 2017-18 categorized by type of enrollment. Riverdale school district is unique in Oregon with its reliance on students who attend by choice through transfers or payment of tuition. In 2017-18, staff projects tuition paying students to decrease and transfer students to increase. Marketing efforts continue to attract new students at all levels and bring overall enrollment estimates to 650.

State School Fund Formula Estimate

The Oregon Department of Education issued a State School Fund (SSF) estimate for 2017-18 on March 3, 2017 based on Co-Chair budget of $7.8 billion for the biennium with a 49/51 split. The Legislature has not approved a SSF budget for the 2017-19 biennium; leaving districts across the state in a predicament of developing a budget without a final adopted state budget. So far most districts across the state have been building their budgets of a SSF budget adoption for 2017-19 biennium of $8.1 billion. The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Base property taxes, Common School Fund, State timber money and others are deducted from the SSF formula and reduce the amount received from the state.

Only resident and transfer students count towards the state school funding formula, tuition paying students are excluded. The SSF formula is calculated on the larger of the current year number of students or the prior year's. Additional student weighting is allowed for students who are English Language Learners, living in poverty, and receiving special education services. Riverdale High School generates additional weighting as a Small High School with fewer than 300 students. In 2017-18, each full-time student is expected to generate $7,735. More explanation of the calculation is shown on page 16.

Transportation costs for home to school transportation and curricular field trips are estimated at $133,000 for 2017-18. These costs are 70 percent reimbursable ($93,100) under the State School Fund Formula. The home to school transportation contract is based on the national CPI and the budgeted amount remains flat from the 2016-17 budget year.

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Tuition Revenue

The estimate for tuition revenue is based on expected enrollment as follows

Tuition Estimate for 2017-18

Grade	Tuition	Students	Total Tuition
Grade K	10,130	14	141,820
Grades 1-4	11,120	18	200,160
Grades 5-8	11,500	13	149,500
Grades 9-12	11,950	38	454,100
Total		**83**	**945,580**

Less:

Tuition paying to Transfer (15 students)	(172,955)
Sibling Discounts (8 families with 2 or more)	(17,878)

Plus:

Tuition paying to Transfer (15 students)	114,120

Tuition Estimate for 17-18 $868,867

Foundation Contributions

The Riverdale Schools Foundation solicits donations from parents and community members for Riverdale Schools. The district is requesting $950,000 of the donations that were raised. There are no restrictions on the use of the monies, the district has used them to support about 8 teaching positions at the schools. This enormous contribution helps all aspects of school operations. The amount requested remains the same as 2016-17 budget year.

Local Option Dollars

In the November 2015 election, community members approved a Local Option Levy of $1.37/$1,000 assessed value. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50 and varies on a property by property basis. The amount raised for 2016-17 will not be known until October 2016, when the county assessor prepares the tax roll. While the market value declined in recent years, assessed value continued to grow at about 3% each year compressing the amount that could be collected.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 Est	2017-18 Est
Current Local Option Revenues	$465,612	$557,837	$421,734	$459,811	$589,098	$616,622	$690,000	$800,300

EXPENDITURE ASSUMPTIONS

Salary and Benefit Projections

Staffing:

General Fund – The 2016-17 adopted budget provided for 67.14 FTE in the General Fund. During the 2016-17 school year, the district increased the hours for a grade school office support/student supervision. For the proposed 2017-18 budget these positions are maintained. The district office has proposed increase/position change to the Public Information Services department. There is an increase to the salary schedule by $10,000 as well as a description change from Communications to Director of Communications. There has also been a change to the salary schedule for the Business Manager position with an increase to the schedule at step 1 by $7,750. The resulting total of 67.89 FTE in the proposed 2017-18 General Fund budget.

Special Revenue Fund – The 2016-17 adopted budget included 3.89 FTE. For the 2017-18 proposed budget decreased to 2.9983 FTE due to changes in the Pre School model structure.

Salaries and Benefits

Licensed staff salaries have been set by a bargaining agreement through June 30, 2017. The agreement with Riverdale Teachers Association (RTA) is currently being bargained for the 2017-18 school year and beyond. The classified, administrators, and confidential staff salaries need to be set and then approved by the board.

District contributions for healthcare for 2017-18 is still TBD for licensed, classified, and confidential staff.

Category	Salaries/Wages Increase	Insurance Cap/Changes
Licensed Teachers	TBD	TBD
Classified and Confidential Staff	TBD	TBD
Administrators	TBD	TBD

PERS Rates

Rates are set by the PERS board. New rates go into effect on July 1, 2017 and will likely remain in place through June 30, 2019. Rates increased by nearly doubling from 2015-17 to 2017-19. Districts across the state along with Riverdale are experiencing harsh impact to the district's budget due to these increases.

Rates	Tier 1/Tier 2	OPSRP
2015-17	8.86%	4.17%
2017-19	16.05%	10.72%

PERS UAL Bond

Riverdale School District participated as part of a school district pension bond pool to offset its unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the 8% rate charged by PERS, the district saved retirement costs by doing this. Debt service expenditures in Fund 330, Debt Service Fund-PERS Bonds, pay the principal and interest on the debt. Charges to employee benefit accounts based on salary and wages recoup some of the PERS rate savings and accumulate in the Fund 330, Debt Service Fund-PERS Bonds, to repay this debt. For 2017-18, the rate charged is estimated to be 10%.

Early Retirement

The District pays six years of stipends and insurance for eligible retirees in addition to benefits they receive under PERS. The District negotiated an end to this practice and the last eligible employee retired June 30, 2014. Costs related to these post-retirement benefits are captured in the General Fund Function 2700.

Other Expenditures Increases

Transportation – The district contracts with First Student for student transportation. The contract calls for an increase each year based on the consumer Price increase. The proposed budget remains flat.

Utilities – Utilities include electricity, natural gas, water, sewage, garbage, and phone services. The proposed budget remains flat.

Land Lease – The Portland Public School District owns the land where Riverdale High School is located. Each year the lease payments on the land increase by 2%. The 2017-18 estimated payments will be $13,750 per month for a total cost of $165,000.

Contingency and Unappropriated Ending Fund Balance

The Proposed Contingency for the General Fund is budgeted at $233,028.58 or 2% of the budgeted operating revenues, a decrease of $87,958.42 from 2016-17.

Unappropriated Ending Fund Balance provides for future years' operations. Any money so designated may not be used during the budget year. The General Fund Unappropriated Ending Fund Balance is proposed $476,417.74 in this budget. The unappropriated ending fund balance plus the contingency will decrease from 10% in 2016-17 to a combined 7% reserve between unappropriated ending fund balance and the contingency in the general fund for 2017-18.

The Facilities Grant in the Special Revenue Fund has a budgeted contingency of $20,135. The fund continues to follow the plan of spending these funds over the next several years. In 2011, anticipating that the state's revenues would remain volatile for at least six years, Budget Committee members recommended that the Facilities Grant be spent down over the next 5-6 years to support key areas such as staff development, curriculum purchases, technology replacement, and maintenance at the high school. That recommendation has been followed in the proposed budget.

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Riverdale School District

2017-18 Projected Enrollment as of 5/15/2017

Riverdale Grade School

Grade	Resident	Transfer	Tuition	Total
Kinder	10	7	14	31
Grade 1	17	9	8	34
Grade 2	33	5	2	40
Grade 3	32	13	4	49
Grade 4	28	13	4	45
Grade 5	33	15	3	51
Grade 6	31	10	6	47
Grade 7	35	14	2	51
Grade 8	36	12	2	50
Total K-8	255	98	45	398

Riverdale High School

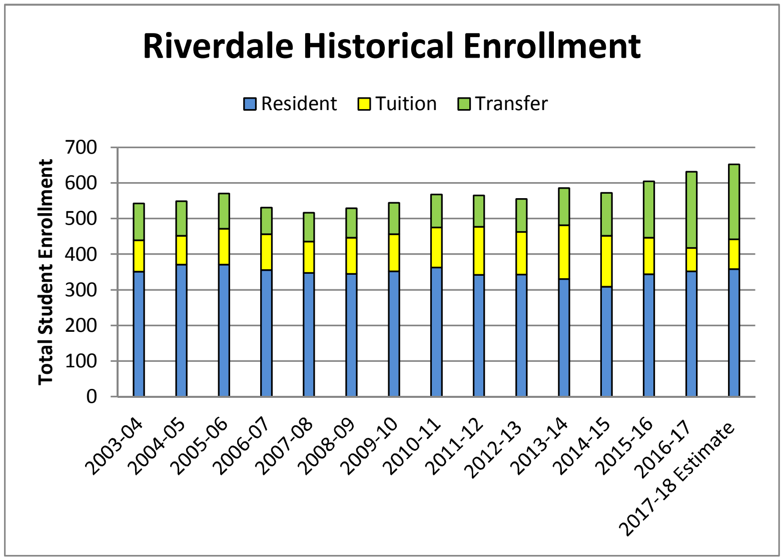
Grade	Resident	Transfer	Tuition	Total
Grade 9	31	20	15	66
Grade 10	29	28	10	67
Grade 11	25	35	6	66
Grade 12	19	30	7	56
Total 9-12	104	113	38	255

Total Projected Enrollment All Grades 2017-18

	Resident	Transfer	Tuition	Total
Total	359	211	83	653

Historical Enrollment Data - As of October 1 each year

School Year	Resident	Transfer	Tuition	Total Students
2003-04	351	103	89	543
2004-05	371	97	81	549
2005-06	371	99	101	571
2006-07	356	74	101	531
2007-08	348	81	88	517
2008-09	345	83	102	530
2009-10	352	88	105	545
2010-11	363	92	113	568
2011-12	342	89	135	566
2012-13	343	93	120	556
2013-14	331	104	151	586
2014-15	309	120	144	573
2015-16	344	158	103	605
2016-17	352	214	66	632
2017-18 Estimate	359	211	83	653



Notes:

Enrollment projections for the 2017-18 school year were prepared by looking at currently enrolled students and determining the number of students that would be returning. The District surveyed all eighth grade students to determine how many current eighth graders would be attending Riverdale High School. The District looked at the enrollment data from the last ten years to determine the enrollment trend. Portland Public Schools has changed their practice and now grants a limited number of transfers. We have decreased the estimate of tuition students accordingly.

Riverdale General Fund Revenue
State School Fund Formula

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Est	2016-17 Est	2016-17 Est	Co-Chair Budget Framework $7.8 Billion 2017-18 Est	County School Districts Assumptions $8.1 Billion 2017-18 Est
	5/9/2014	5/11/2015	5/6/2016	5/8/2017	3/7/2016	5/9/2017	3/3/2017	3/3/2017
State School Fund Formula Revenues (SSF)								
Current Year Taxes	$ 2,076,262	$ 2,185,006	$ 2,367,318	$ 2,361,362	$ 2,218,500	$ 2,462,523	$ 2,536,121	$ 2,536,121
Prior Year Taxes	62,667	29,396	-	-	-	-	-	-
Penalties & Interest on Taxes	927	760	-	-	-	-	-	-
County School Funds	636	79	361	313	1,200	300	-	-
State School Fund - General Support	1,532,442	1,800,517	1,868,617	2,333,605	2,348,060	2,644,871	2,595,976	3,072,696
Common School Fund	44,764	50,457	53,456	(25,228)	43,445	77,770	65,852	65,852
State Managed Timber	-	-	-	-	37,000	-	-	-
Federal Forest Fees	271	733	393	358	-	300	-	-
Revenues Covered Under SSF	$ 3,717,969	$ 4,066,949	$ 4,290,145	$ 4,670,410	$ 4,648,205	$ 5,185,764	$ 5,197,949	$ 5,674,669
Average Daily Membership weighted (ADMw)								
Regular ADMr	437.33	424.35	435.94	492.71	441.3	562.31	537	570
English as a Second Language	1.45	1	0.5	0.5	1	0.5	0	0.5
Special Education - Individualized Ed Plans	49.71	44.9	55.25	50.3	49.44	45.3	56.3	60
Poverty	7.1	7.1	8.64	8	7.73	7	7	7.3
Foster Care	0	0	0	0	0	0	0	0
Small High School Correction	88.81	87.79	87.63	88.78	87.63	88.78	88.81	88.81
	584.4	565.14	587.96	640.29	587.1	703.89	689.11	726.61
Extended ADMw	584.4	565.14	587.96	640.29	587.1	703.89	689.11	726.61
General Purpose Grant per Student	$ 6,188	$ 6,959	$ 7,084	$ 7,116	$ 7,207	$ 7,240	$ 7,408	$ 7,608
Est. State Rev	$ 3,616,199	$ 3,932,809	$ 4,164,941	4,556,117	4,559,194	5,096,483	5,104,819	5,581,569
Transportation (70% of Home-to-school)	101,771	102,764	125,205	114,293	89,011	89,011	93,100	93,100
Total State School Fund Formula Revenues	$ 3,717,969	$ 4,066,949	$ 4,290,145	4,670,410	4,648,205	5,185,494	5,197,919	5,674,669
Difference from Original Estimate	$ 117,493	$ (23,859)	$ 114,633	91,270	-	537,289		

When the revenues subject to the SSF exceed the amount we earn under the formula, the state captures the excess
in May of the year after fiscal year end. Consequently, when less is received locally, the state pays the difference in May of the following year.

2017-2018 ADMw Components

Projections ADMw for 2017-2018

			Factor		ADMw
ADMr:	570	x	1.00	=	570
ESL additional Weight:	1	x	0.50	=	0.5
IEP within 11% limit June ADMr:	60	x	1.00	=	60.0
Students Above Cap:	7.3	x	1.00	=	7.3
Pregnant & Parenting students:	0	x	1.00	=	0
Students in Poverty:	28	x	0.25	=	7.0
Foster Care/Neglected & Delinquent:	0	x	0.25	=	0.0
Remote Elementary School correction:	0	x	1.00	=	0.0
Small High School Corrections:	88.81	x	1.00	=	88.8
Estimated ADMw:				**=**	**733.6**

2017-2018 Local Revenue

Taxes Imposed	=	2,536,121.00
Federal Forest Fees	=	-
Common School Fund	=	65,851.60
County School Fund	=	-
State Managed Timber	=	-
In-Lieu of property taxes	=	-
Revenue Adjustments	=	-
Local Revenue	=	2,601,972.60

2017-2018 Extended ADMw

	17-18 ADMW	16-17 ADMW		Extended ADMw
Riverdale	733.6	703.9	**=**	733.6
2017-2018 Estimated ADMw			**=**	**733.6**

2017-2018 Transportation Grant

Salaries	=	-
Payroll	=	-
Purchased Services	=	-
Supplies	=	-
Other	=	-
Garage Depreciation	=	-
Bus Depreciation	=	-
Fees Collect	=	-
Non-Reimbursable	=	-
Net Eligible Trans. Expend.	=	133,000.00
Trans per ADMr Rank		Transportation Reimburs.Rate
7%		70%
Grant (Rate*Net Eligible Expend)	=	**93,100.00**

2017-2018 Experience Adjustment

District Average Teacher Experience	**=**	14.51
State Average Teacher Experience	**=**	12.1
Experience Adjustment (Difference in District and State Teacher Experience)	**=**	**2.41**

General Purpose Grant

(Extended ADMw x [$4500+($25x **2.41**)] x Funding Ratio

733.6 4500 25 2.41 X 1.668408414 = **5,581,568.59**

Total Formula Revenue

General Purpose Grant + Transportation Grant

= 5,581,568.59 + 93,100.00 = **5,674,668.59**

2017-2018 State School Fund Grant

Total Formula Revenue - Local Revenue

5,674,668.59 - 2,601,972.60 = 3,072,695.99

General Purpose Grant per Extended ADMw	=	7,608.00
Total Formula Revenue per Extended ADMw	=	7,735.00
Charter Schools Rate	=	-

Total Paid To Date		Estimated Remaining Blance Due	
SSF	High Cost Disabilty	SSF	High Cost Disabilty
-	0		-

Estimated Prior Yr. Adjust

Estimated Current Yr. Adjust

100 – General Fund

The General Fund is the largest of the district's funds and covers the operations of schools, including expenditures for salaries and benefits, supplies, utilities, and other general expenses.

The Local Option Levy and State School Fund Formula (SSF) revenue and expenditures are reported in the General Fund.

Riverdale School District
2017-18 Budget General Fund

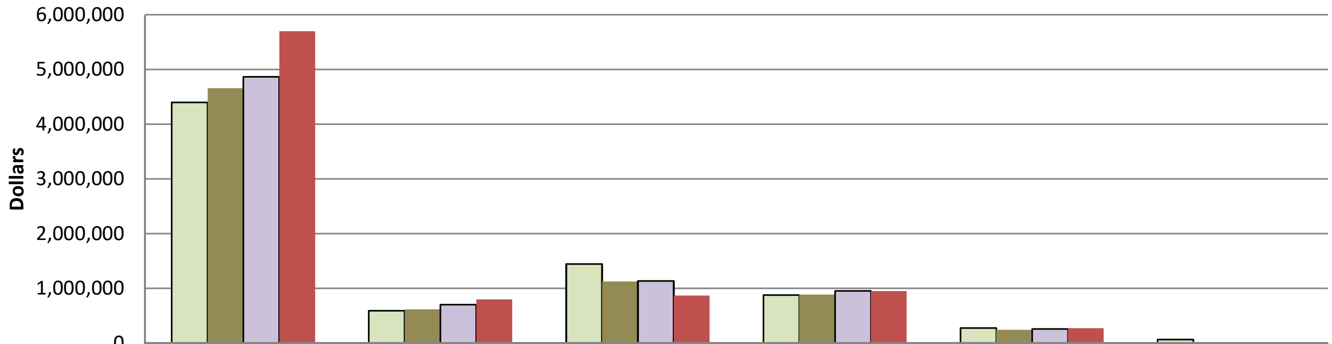
	Actual 14-15	Actual 15-16	Adopted 16-17	Proposed 17-18	Approved 17-18	Adopted 17-18
Revenues						
State School Fund Formula						
Local Property Taxes	$ 2,366,408	$ 2,360,646	$ 2,240,250	$ 2,536,121	$ 2,536,121	$ 2,536,121
State School Fund	1,939,884	2,309,537	2,523,135	3,072,696	3,072,696	3,072,696
All Other SSF Revenues	90,634	(10,484)	102,000	90,852	90,852	90,852
	4,396,926	4,659,699	4,865,385	5,699,669	5,699,669	5,699,669
Other Revenues Outside Formula						
Local Option Property Taxes (Current & Prior)	590,008	617,337	700,300	800,300	800,300	800,300
Tuition	1,445,013	1,127,234	1,135,557	754,747	868,867	868,867
Donations	876,852	890,230	950,000	950,000	950,000	950,000
Other Local Sources	273,363	246,569	254,008	273,738	273,738	273,738
Intermediate Sources	60,361	-	-	-	-	-
Other State Sources	-	-	-	-	-	-
Federal Sources	393	358	-	-	-	-
	3,245,989	2,881,728	3,039,865	2,778,785	2,892,905	2,892,905
Total Revenues	7,642,915	7,541,427	7,905,250	8,478,454	8,592,574	8,592,574
Requirements						
Expenditures						
Instruction	4,587,331	4,935,120	5,457,303	5,690,145	5,690,145	5,690,145
Support Services	3,242,318	3,091,161	3,372,147	3,381,594	3,381,594	3,381,594
Total Requirements	7,829,649	8,026,281	8,829,450	9,071,739	9,071,739	9,071,739
Excess of Revenues Over/(Under) Expenditures	(186,733)	(484,854)	(924,200)	(593,285)	(479,165)	(479,165)
Contingency	-	-	320,987	233,029	271,069	271,069
Other Financing Sources/(Uses)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Net Change in Fund Balance	(186,733)	(484,854)	(1,245,187)	(826,314)	(750,234)	(750,234)
Beginning Fund Balance	2,264,482	2,077,748	1,900,186	1,300,000	1,100,000	1,100,000
Ending Fund Balance	$ 2,077,748	$ 1,604,962	$ 655,000	$ 473,686	$ 349,766	$ 349,766

NOTE: SSF Revenue is calculatued:	
Total Formula Revenue (SEE SSF GRANT)	5,674,669
Total SSF Formula Revenue (SEE ABOVE)	5,699,669
Differrence (budgeted SSF prior year adjustment)	25,000

15/16 Actuals includes $12,068 prior period adjustment, as noted in audited financial statements.

Riverdale School District
Adopted 2017-18 Budget
General Fund

General Fund Revenues



	State School Fund	Local Option Taxes (Current & Prior)	Tuition	Donations	Other Local Sources	Other State/Federal Sources
Actual 14-15	4,396,926	590,009	1,445,013	876,852	273,363	60,752
Actual 15-16	4,659,699	617,337	1,127,234	890,230	246,568	671
Adopted 16-17	4,865,385	700,300	1,135,557	950,000	254,008	0
Adopted 17-18	5,699,399	800,300	868,867	950,000	274,008	0

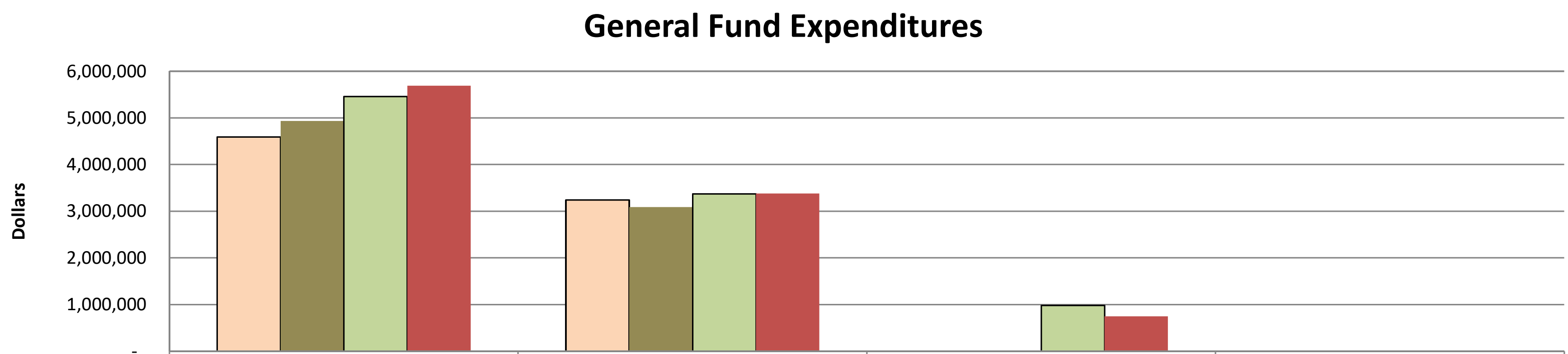
State School Fund Formula includes the base rate property taxes, county school funds, local school funds, state timber money, and federal forest fees, as well as the State School Fund payments.

Local Option Taxes were approved by neighborhood voters to support school operations at $1.37 per thousand assessed value.

Tuition is charged to students attending from outside the district who have not received interdistrict transfers.

Donations are made primarily through the Riverdale Schools Foundation.

Riverdale School District
Adopted 2017-18 Budget
General Fund



	Instructional	support	Contingency/Reserve	Interfund Transfer
Actual 14-15	4,587,331	3,242,318	-	-
Actual 15-16	4,935,120	3,091,162	-	-
Adopted 16-17	5,457,303	3,372,147	975,987	-
Adopted 17-18	5,690,145	3,381,594	271,069	-

Instruction includes all direct classroom instruction, student activities and athletics, and special education services.

Support Services includes attendance, counseling, libraries, staff development, school board, superintendent's office, principal's office, maintenance and utilities, business services, human resources and payroll, technology, and post-retirement benefits for teachers.

Contingency is available for unforeseen needs and requires Board action to spend.

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

Fund 100 General

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
1111 Current Year Taxes	2,305,003.69	2,317,915.37	2,188,750.00	0.00	2,488,621.00	0.00	2,488,621.00	2,488,621.00	0.00
1112 Prior Year Taxes	61,404.23	42,569.33	51,500.00	0.00	47,500.00	0.00	47,500.00	47,500.00	0.00
1113 County Tax Sales for Back Taxes	0.00	161.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1121 Current Year Local Option Taxes	573,233.34	605,779.99	690,000.00	0.00	790,000.00	0.00	790,000.00	790,000.00	0.00
1122 Prior Year Local Option Taxes	13,680.70	10,626.41	10,300.00	0.00	10,300.00	0.00	10,300.00	10,300.00	0.00
1123 Penalties & Interest on Local Option Tax	2,183.80	215.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190 Penalties & Interest on Taxes	910.51	715.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1311 Tuition from Individuals	1,512,510.85	1,244,569.35	1,135,557.00	0.00	754,747.00	0.00	868,867.00	868,867.00	0.00
1314 Tuition - Deposits for Next Year	(67,498.12)	(117,360.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1315 Application Fees	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1510 Interest on Investments	27,266.52	30,992.98	10,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
1615 City of Portland Arts Tax	20,985.73	45,736.81	46,000.00	0.00	46,000.00	0.00	46,000.00	46,000.00	0.00
1740 Fees	131,281.22	122,848.99	163,500.00	0.00	163,500.00	0.00	163,500.00	163,500.00	0.00
1750 Concessions	943.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1910 Rentals	(1,580.00)	4,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1920 Contributions & Donations - Private Sou	876,852.27	890,230.00	950,000.00	0.00	950,000.00	0.00	950,000.00	950,000.00	0.00
1970 Services Provided - Other Funds	0.00	1,560.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990 Miscellaneous Revenue	94,465.93	41,079.69	34,508.06	0.00	34,238.40	0.00	34,238.40	34,238.40	0.00
1000 Local Sources	5,551,643.87	5,242,015.81	5,280,115.06	0.00	5,314,906.40	0.00	5,429,026.40	5,429,026.40	0.00
2101 County School Funds	360.57	312.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2199 Other Intermediate Sources	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Intermediate Sources	60,360.57	312.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3101 State School Fund - General Support	1,939,884.03	2,309,537.41	2,523,135.00	0.00	3,072,696.00	0.00	3,072,696.00	3,072,696.00	0.00
3103 Common School Fund	53,455.85	56,267.05	40,000.00	0.00	65,852.00	0.00	65,852.00	65,852.00	0.00
3104 State Managed Timber	0.00	0.00	37,000.00	0.00	0.00	0.00	0.00	0.00	0.00
3107 State Revenues	0.00	(25,228.26)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3110 Prior Year SSF Adjustment	10,172.24	(71,821.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 SSF - Small HS Adj	27,005.89	29,986.40	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
3000 State Sources	2,030,518.01	2,298,741.08	2,625,135.00	0.00	3,163,548.00	0.00	3,163,548.00	3,163,548.00	0.00
4801 Federal Forest Fees	392.90	357.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Federal Sources	392.90	357.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400 Fund Balance	2,264,481.60	2,089,816.38	1,900,186.36	0.00	1,300,000.00	0.00	1,100,000.00	1,100,000.00	0.00
5000 Other Sources	2,264,481.60	2,089,816.38	1,900,186.36	0.00	1,300,000.00	0.00	1,100,000.00	1,100,000.00	0.00
Total Fund 100 General	9,907,396.95	9,631,243.96	9,805,436.42	0.00	9,778,454.40	0.00	9,692,574.40	9,692,574.40	0.00

Requirements Report

Fund 100 General

Function 1111 Elementary Programs

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
111	Licensed Salaries	933,038.40	1,080,442.72	1,186,238.64	17.41	1,216,664.37	17.47	1,216,664.37	1,216,664.37	17.47
121	Substitutes - Licensed	31,799.05	25,803.36	64,000.00	0.00	43,000.00	0.00	43,000.00	43,000.00	0.00
130	Additional Salary	14,787.00	18,367.74	5,194.04	0.00	5,668.42	0.00	5,668.42	5,668.42	0.00
132	Other Hours	2,962.62	4,023.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	982,587.07	1,128,636.96	1,255,432.68	17.41	1,265,332.79	17.47	1,265,332.79	1,265,332.79	17.47
210	PERS Related Costs	0.00	0.00	5,990.05	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	76,177.55	60,274.87	67,720.77	0.00	131,518.92	0.00	131,518.92	131,518.92	0.00
212	PERS Employee Contribution Pick-Up	51,956.97	64,211.80	70,439.01	0.00	70,394.12	0.00	70,394.12	70,394.12	0.00
213	PERS UAL Contribution	84,460.36	105,642.95	122,161.26	0.00	113,216.86	0.00	113,216.86	113,216.86	0.00
216	PERS Employer Contribution OPSRP/Tier III	28,732.43	17,304.10	21,809.63	0.00	48,613.56	0.00	48,613.56	48,613.56	0.00
220	FICA - Medicare / Social Security	74,197.75	85,607.04	102,216.12	0.00	97,996.28	0.00	97,996.28	97,996.28	0.00
230	Workers Comp/Unemployment	0.00	0.00	5,990.05	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	4,907.07	6,617.25	6,384.29	0.00	13,954.35	0.00	13,954.35	13,954.35	0.00
232	WBF - Hourly Assessment	1,886.10	2,119.23	3,905.41	0.00	2,496.99	0.00	2,496.99	2,496.99	0.00
240	Insurance	236,388.75	280,851.65	317,971.88	0.00	264,044.56	0.00	264,044.56	264,044.56	0.00
241	Other Insurance	3,608.79	3,374.65	3,661.84	0.00	4,186.08	0.00	4,186.08	4,186.08	0.00
243	VEBA CONTRIBUTION	0.00	0.00	0.00	0.00	16,039.82	0.00	16,039.82	16,039.82	0.00
200	Associated Payroll Costs	562,315.77	626,003.54	728,250.31	0.00	762,461.54	0.00	762,461.54	762,461.54	0.00
312	Professional Development	0.00	5,252.17	9,333.00	0.00	9,333.00	0.00	9,333.00	9,333.00	0.00
319	Other Instructional Prof. Tech. Services	840.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	25.00	227.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	1,539.50	362.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	Postage	23.96	24.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	770.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	3,198.46	5,865.97	9,333.00	0.00	9,333.00	0.00	9,333.00	9,333.00	0.00
410	Consumable Supplies & Materials	12,312.32	8,449.72	27,360.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.00
420	Textbooks	766.11	1,186.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books	5,386.70	385.83	500.00	0.00	500.00	0.00	500.00	500.00	0.00
440	Periodicals	3,576.71	499.75	500.00	0.00	500.00	0.00	500.00	500.00	0.00
460	Non-Consumable Items	2,608.95	1,187.71	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Function 1111	**Elementary Programs**									
470	Computer Software	849.50	373.00	1,000.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
480	Computer Hardware	7,204.08	36,879.77	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
400	**Supplies and Materials**	**32,704.37**	**48,962.08**	**41,760.00**	**0.00**	**79,400.00**	**0.00**	**79,400.00**	**79,400.00**	**0.00**
640	Dues and Fees	0.00	938.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	**Other Objects**	**0.00**	**938.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Function 1111	**Elementary Programs**	**1,580,805.67**	**1,810,406.55**	**2,034,775.99**	**17.41**	**2,116,527.33**	**17.47**	**2,116,527.33**	**2,116,527.33**	**17.47**
Function 1121	**Middle School Programs**									
111	Licensed Salaries	371,025.63	416,120.83	433,322.05	6.22	419,111.84	6.25	419,111.84	419,111.84	6.25
121	Substitutes - Licensed	13,378.56	17,897.28	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
130	Additional Salary	17,464.62	20,711.60	4,295.16	0.00	4,946.87	0.00	4,946.87	4,946.87	0.00
132	Other Hours	0.00	722.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	**401,868.81**	**455,451.71**	**452,617.21**	**6.22**	**439,058.71**	**6.25**	**439,058.71**	**439,058.71**	**6.25**
210	PERS Related Costs	0.00	0.00	2,091.83	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	10,802.58	8,582.47	8,779.02	0.00	20,092.14	0.00	20,092.14	20,092.14	0.00
212	PERS Employee Contribution Pick-Up	21,612.65	25,202.47	24,682.62	0.00	22,258.33	0.00	22,258.33	22,258.33	0.00
213	PERS UAL Contribution	35,484.90	41,908.37	42,663.23	0.00	37,246.27	0.00	37,246.27	37,246.27	0.00
216	PERS Employer Contribution OPSRP/Tier III	26,923.89	14,076.02	14,304.21	0.00	28,782.23	0.00	28,782.23	28,782.23	0.00
220	FICA - Medicare / Social Security	30,655.04	34,434.91	35,647.84	0.00	33,380.79	0.00	33,380.79	33,380.79	0.00
230	Workers Comp/Unemployment	0.00	0.00	2,091.83	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	1,980.61	3,374.43	2,229.92	0.00	2,584.26	0.00	2,584.26	2,584.26	0.00
232	WBF - Hourly Assessment	754.42	844.92	668.52	0.00	831.74	0.00	831.74	831.74	0.00
240	Insurance	60,854.05	71,760.45	107,788.19	0.00	87,661.44	0.00	87,661.44	87,661.44	0.00
241	Other Insurance	1,272.87	1,289.72	1,302.07	0.00	1,445.29	0.00	1,445.29	1,445.29	0.00
243	VEBA CONTRIBUTION	0.00	0.00	0.00	0.00	6,631.30	0.00	6,631.30	6,631.30	0.00
200	**Associated Payroll Costs**	**190,341.01**	**201,473.76**	**242,249.28**	**0.00**	**240,913.79**	**0.00**	**240,913.79**	**240,913.79**	**0.00**
312	Professional Development	0.00	3,654.48	4,667.00	0.00	4,667.00	0.00	4,667.00	4,667.00	0.00
319	Other Instructional Prof. Tech. Services	8,370.00	7,960.00	12,803.00	0.00	27,078.00	0.00	27,078.00	27,078.00	0.00
322	Repairs & Maintenance	70.00	291.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	294.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	**Purchased Services**	**8,734.00**	**11,965.48**	**17,470.00**	**0.00**	**31,745.00**	**0.00**	**31,745.00**	**31,745.00**	**0.00**
410	Consumable Supplies & Materials	3,196.91	5,386.66	17,040.00	0.00	3,550.00	0.00	3,550.00	3,550.00	0.00

Fund 100 General

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Function 1121 Middle School Programs									
420 Textbooks	1,804.91	1,262.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440 Periodicals	1,977.76	313.20	1,300.00	0.00	1,300.00	0.00	1,300.00	1,300.00	0.00
460 Non-Consumable Items	846.80	174.98	500.00	0.00	500.00	0.00	500.00	500.00	0.00
400 Supplies and Materials	7,826.38	7,137.33	18,840.00	0.00	5,350.00	0.00	5,350.00	5,350.00	0.00
Total Function 1121 Middle School Programs	608,770.20	676,028.28	731,176.49	6.22	717,067.50	6.25	717,067.50	717,067.50	6.25
Function 1122 Middle School Extracurricular									
112 Classified Salaries	0.00	7,277.16	18,202.46	0.25	20,240.00	0.50	20,240.00	20,240.00	0.50
130 Additional Salary	41,745.26	47,968.15	62,665.00	0.00	82,255.77	0.00	82,255.77	82,255.77	0.00
132 Other Hours	0.00	127.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100 Salaries	41,745.26	55,372.34	80,867.46	0.25	102,495.77	0.50	102,495.77	102,495.77	0.50
210 PERS Related Costs	0.00	0.00	88.64	0.00	0.00	0.00	0.00	0.00	0.00
211 PERS Employer Contribution - Tier I/II	1,100.19	489.19	1,780.88	0.00	2,696.27	0.00	2,696.27	2,696.27	0.00
212 PERS Employee Contribution Pick-Up	1,019.06	893.88	1,529.40	0.00	2,608.64	0.00	2,608.64	2,608.64	0.00
213 PERS UAL Contribution	1,706.89	1,912.61	4,379.98	0.00	6,460.29	0.00	6,460.29	6,460.29	0.00
216 PERS Employer Contribution OPSRP/Tier III	813.30	596.21	1,207.80	0.00	5,375.40	0.00	5,375.40	5,375.40	0.00
220 FICA - Medicare / Social Security	3,190.98	4,227.52	3,778.14	0.00	7,827.23	0.00	7,827.23	7,827.23	0.00
230 Workers Comp/Unemployment	0.00	0.00	88.64	0.00	0.00	0.00	0.00	0.00	0.00
231 Workers Compensation - SAIF	210.46	1,297.10	536.61	0.00	573.68	0.00	573.68	573.68	0.00
232 WBF - Hourly Assessment	83.95	120.92	240.00	0.00	409.73	0.00	409.73	409.73	0.00
240 Insurance	0.00	1,150.04	8,310.60	0.00	8,208.12	0.00	8,208.12	8,208.12	0.00
241 Other Insurance	0.00	28.82	40.18	0.00	32.71	0.00	32.71	32.71	0.00
200 Associated Payroll Costs	8,124.83	10,716.29	21,980.87	0.00	34,192.07	0.00	34,192.07	34,192.07	0.00
322 Repairs & Maintenance	0.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
324 Rentals	151.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389 Other Non-Instr / Prof Technical Services	6,809.44	4,621.16	6,100.00	0.00	6,100.00	0.00	6,100.00	6,100.00	0.00
300 Purchased Services	6,961.22	4,621.16	8,100.00	0.00	8,100.00	0.00	8,100.00	8,100.00	0.00
410 Consumable Supplies & Materials	411.28	1,319.11	8,200.00	0.00	8,200.00	0.00	8,200.00	8,200.00	0.00
460 Non-Consumable Items	2,970.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	3,382.00	1,319.11	8,200.00	0.00	8,200.00	0.00	8,200.00	8,200.00	0.00
640 Dues and Fees	0.00	105.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
600 Other Objects	0.00	105.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Total Function 1122	**Middle School Extracurricular**	60,213.31	72,133.90	120,148.33	0.25	153,987.84	0.50	153,987.84	153,987.84	0.50
Function 1131	**High School Programs**									
111	Licensed Salaries	999,662.77	1,042,763.60	1,081,204.20	15.00	1,152,613.52	15.50	1,152,613.52	1,152,613.52	15.50
121	Substitutes - Licensed	35,014.96	26,302.92	50,000.04	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
130	Additional Salary	22,370.31	32,030.39	13,005.00	0.00	6,910.54	0.00	6,910.54	6,910.54	0.00
132	Other Hours	0.00	260.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	1,057,048.04	1,101,357.55	1,144,209.24	15.00	1,209,524.06	15.50	1,209,524.06	1,209,524.06	15.50
210	PERS Related Costs	0.00	0.00	5,247.30	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	86,321.54	62,730.91	63,237.35	0.00	136,501.57	0.00	136,501.57	136,501.57	0.00
212	PERS Employee Contribution Pick-Up	61,379.31	64,651.14	65,021.93	0.00	69,571.49	0.00	69,571.49	69,571.49	0.00
213	PERS UAL Contribution	99,786.12	104,434.20	109,401.76	0.00	116,718.81	0.00	116,718.81	116,718.81	0.00
216	PERS Employer Contribution OPSRP/Tier III	29,321.37	15,611.39	17,465.88	0.00	43,696.21	0.00	43,696.21	43,696.21	0.00
220	FICA - Medicare / Social Security	78,936.14	83,899.12	91,558.91	0.00	92,121.03	0.00	92,121.03	92,121.03	0.00
230	Workers Comp/Unemployment	0.00	0.00	5,247.30	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	5,287.94	6,485.94	5,718.36	0.00	7,398.03	0.00	7,398.03	7,398.03	0.00
232	WBF - Hourly Assessment	1,939.44	2,042.28	1,754.79	0.00	2,098.49	0.00	2,098.49	2,098.49	0.00
240	Insurance	208,503.39	212,714.51	261,359.08	0.00	217,829.29	0.00	217,829.29	217,829.29	0.00
241	Other Insurance	4,080.95	3,341.75	3,467.99	0.00	3,936.49	0.00	3,936.49	3,936.49	0.00
243	VEBA CONTRIBUTION	0.00	0.00	0.00	0.00	11,017.44	0.00	11,017.44	11,017.44	0.00
200	**Associated Payroll Costs**	575,556.20	555,911.24	629,480.65	0.00	700,888.85	0.00	700,888.85	700,888.85	0.00
312	Professional Development	0.00	1,514.35	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
319	Other Instructional Prof. Tech. Services	656.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	673.50	1,104.40	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
374	Other Tuition	3,575.00	2,062.24	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
300	**Purchased Services**	4,979.75	4,680.99	11,500.00	0.00	11,500.00	0.00	11,500.00	11,500.00	0.00
410	Consumable Supplies & Materials	253.79	3,067.96	29,400.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
420	Textbooks	6,144.00	2,715.19	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
460	Non-Consumable Items	27,158.82	11,346.50	2,250.00	0.00	2,250.00	0.00	2,250.00	2,250.00	0.00
470	Computer Software	0.00	51.50	500.00	0.00	500.00	0.00	500.00	500.00	0.00
480	Computer Hardware	16,825.39	25,272.18	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
400	**Supplies and Materials**	50,382.00	42,453.33	62,150.00	0.00	52,750.00	0.00	52,750.00	52,750.00	0.00
640	Dues and Fees	1,653.00	920.00	13,500.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00

Fund 100 General

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
600	Other Objects	1,653.00	920.00	13,500.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00
Total Function 1131	High School Programs	1,689,618.99	1,705,323.11	1,860,839.89	15.00	1,988,162.91	15.50	1,988,162.91	1,988,162.91	15.50
Function 1132	High School Extracurricular									
112	Classified Salaries	0.00	7,277.16	18,202.34	0.25	20,239.88	0.50	20,239.88	20,239.88	0.50
113	Administrators	54,209.40	58,345.68	40,641.50	0.50	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	76,096.79	104,848.44	116,534.62	0.00	142,752.87	0.00	142,752.87	142,752.87	0.00
132	Other Hours	4,802.69	3,510.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	135,108.88	173,981.84	175,378.46	0.75	162,992.75	0.50	162,992.75	162,992.75	0.50
210	PERS Related Costs	0.00	0.00	336.82	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	9,245.25	8,566.74	8,390.11	0.00	6,393.40	0.00	6,393.40	6,393.40	0.00
212	PERS Employee Contribution Pick-Up	5,087.55	6,888.49	13,723.93	0.00	4,863.45	0.00	4,863.45	4,863.45	0.00
213	PERS UAL Contribution	9,035.28	12,058.58	16,316.99	0.00	10,529.14	0.00	10,529.14	10,529.14	0.00
216	PERS Employer Contribution OPSRP/Tier III	1,465.58	1,187.29	1,326.05	0.00	7,426.12	0.00	7,426.12	7,426.12	0.00
220	FICA - Medicare / Social Security	10,308.60	13,297.61	21,834.00	0.00	12,463.61	0.00	12,463.61	12,463.61	0.00
230	Workers Comp/Unemployment	0.00	0.00	336.82	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	676.69	2,800.94	1,447.80	0.00	794.39	0.00	794.39	794.39	0.00
232	WBF - Hourly Assessment	265.65	337.58	1,309.37	0.00	500.17	0.00	500.17	500.17	0.00
240	Insurance	13,073.64	14,537.71	16,843.18	0.00	8,449.78	0.00	8,449.78	8,449.78	0.00
241	Other Insurance	183.54	211.96	166.94	0.00	34.77	0.00	34.77	34.77	0.00
200	Associated Payroll Costs	49,341.78	59,886.90	82,032.01	0.00	51,454.83	0.00	51,454.83	51,454.83	0.00
322	Repairs & Maintenance	0.00	125.00	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
324	Rentals	10,863.75	8,342.35	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00
326	Fuel	47.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	4,011.38	5,109.48	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
389	Other Non-Instr / Prof Technical Services	12,893.00	13,175.20	14,500.00	0.00	14,500.00	0.00	14,500.00	14,500.00	0.00
300	Purchased Services	27,815.78	26,752.03	36,000.00	0.00	36,000.00	0.00	36,000.00	36,000.00	0.00
410	Consumable Supplies & Materials	6,367.34	18,136.86	11,750.00	0.00	11,750.00	0.00	11,750.00	11,750.00	0.00
460	Non-Consumable Items	1,559.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	7,927.14	18,136.86	11,750.00	0.00	11,750.00	0.00	11,750.00	11,750.00	0.00
640	Dues and Fees	3,552.00	3,546.75	4,200.00	0.00	4,200.00	0.00	4,200.00	4,200.00	0.00
600	Other Objects	3,552.00	3,546.75	4,200.00	0.00	4,200.00	0.00	4,200.00	4,200.00	0.00
Total Function 1132	High School Extracurricular	223,745.58	282,304.38	309,360.47	0.75	266,397.58	0.50	266,397.58	266,397.58	0.50

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Function 1210	**Gifted and Talented Programs**									
111	Licensed Salaries	14,365.55	15,871.64	15,871.66	0.20	16,347.60	0.20	16,347.60	16,347.60	0.20
100	Salaries	14,365.55	15,871.64	15,871.66	0.20	16,347.60	0.20	16,347.60	16,347.60	0.20
210	PERS Related Costs	0.00	0.00	70.91	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	861.84	952.30	952.32	0.00	980.88	0.00	980.88	980.88	0.00
213	PERS UAL Contribution	1,386.24	1,531.66	1,531.68	0.00	1,577.52	0.00	1,577.52	1,577.52	0.00
216	PERS Employer Contribution OPSRP/Tier III	1,402.13	661.90	661.92	0.00	1,752.48	0.00	1,752.48	1,752.48	0.00
220	FICA - Medicare / Social Security	1,086.50	1,214.18	1,285.07	0.00	1,239.60	0.00	1,239.60	1,239.60	0.00
230	Workers Comp/Unemployment	0.00	0.00	70.91	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	72.48	80.16	80.16	0.00	78.48	0.00	78.48	78.48	0.00
232	WBF - Hourly Assessment	25.77	28.85	23.94	0.00	29.44	0.00	29.44	29.44	0.00
240	Insurance	3,237.84	3,385.92	3,318.11	0.00	3,283.20	0.00	3,283.20	3,283.20	0.00
241	Other Insurance	48.48	48.48	48.48	0.00	56.01	0.00	56.01	56.01	0.00
200	Associated Payroll Costs	8,121.28	7,903.45	8,043.50	0.00	8,997.61	0.00	8,997.61	8,997.61	0.00
420	Textbooks	0.00	52.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	52.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1210	**Gifted and Talented Programs**	22,486.83	23,827.14	23,915.16	0.20	25,345.21	0.20	25,345.21	25,345.21	0.20
Function 1250	**Less Restrictive - Students with Disabilities**									
111	Licensed Salaries	153,291.67	122,243.20	127,537.30	1.80	143,284.44	1.80	143,284.44	143,284.44	1.80
112	Classified Salaries	80,933.05	82,421.62	85,835.88	4.20	90,301.56	4.22	90,301.56	90,301.56	4.22
121	Substitutes - Licensed	5,119.36	5,647.20	5,000.04	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
122	Substitutes - Classified	1,785.00	5,819.76	5,000.05	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
124	Temporary - Classified	961.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	10,822.57	10,312.69	6,818.40	0.00	6,818.40	0.00	6,818.40	6,818.40	0.00
131	Overtime	158.52	390.90	2,600.00	0.00	2,600.00	0.00	2,600.00	2,600.00	0.00
132	Other Hours	124.90	6,970.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	253,196.87	233,806.22	232,791.67	6.00	253,004.40	6.03	253,004.40	253,004.40	6.03
210	PERS Related Costs	0.00	0.00	1,287.45	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	13,842.05	7,716.03	7,398.53	0.00	27,327.27	0.00	27,327.27	27,327.27	0.00
212	PERS Employee Contribution Pick-Up	9,433.77	4,153.50	4,015.16	0.00	9,162.25	0.00	9,162.25	9,162.25	0.00
213	PERS UAL Contribution	23,812.55	13,494.23	15,725.23	0.00	21,123.83	0.00	21,123.83	21,123.83	0.00
216	PERS Employer Contribution OPSRP/Tier III	12,764.23	2,375.09	3,313.09	0.00	5,213.79	0.00	5,213.79	5,213.79	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Function 1250	**Less Restrictive - Students with Disabilities**									
220	FICA - Medicare / Social Security	18,510.50	17,247.17	18,934.33	0.00	19,230.20	0.00	19,230.20	19,230.20	0.00
230	Workers Comp/Unemployment	0.00	0.00	1,287.45	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	1,248.31	1,178.87	1,174.21	0.00	1,214.45	0.00	1,214.45	1,214.45	0.00
232	WBF - Hourly Assessment	519.68	494.33	348.34	0.00	529.31	0.00	529.31	529.31	0.00
240	Insurance	61,290.89	69,200.99	78,193.35	0.00	72,976.76	0.00	72,976.76	72,976.76	0.00
241	Other Insurance	786.21	(836.80)	717.55	0.00	974.03	0.00	974.03	974.03	0.00
200	**Associated Payroll Costs**	**142,208.19**	**115,023.41**	**132,394.69**	**0.00**	**157,751.89**	**0.00**	**157,751.89**	**157,751.89**	**0.00**
312	Professional Development	1,140.00	0.00	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
340	Travel	1,248.29	8,447.66	400.00	0.00	400.00	0.00	400.00	400.00	0.00
353	Postage	42.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
382	Legal Services	990.00	1,540.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	4,292.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	**Purchased Services**	**3,421.18**	**14,279.66**	**9,400.00**	**0.00**	**9,400.00**	**0.00**	**9,400.00**	**9,400.00**	**0.00**
410	Consumable Supplies & Materials	795.52	1,375.60	500.00	0.00	500.00	0.00	500.00	500.00	0.00
420	Textbooks	290.42	295.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	321.30	138.36	500.00	0.00	500.00	0.00	500.00	500.00	0.00
470	Computer Software	1,128.65	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
480	Computer Hardware	0.00	13.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	**Supplies and Materials**	**2,535.89**	**1,822.89**	**2,500.00**	**0.00**	**2,500.00**	**0.00**	**2,500.00**	**2,500.00**	**0.00**
640	Dues and Fees	328.50	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	**Other Objects**	**328.50**	**16.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Function 1250	**Less Restrictive - Students with Disabilities**	**401,690.63**	**364,948.18**	**377,086.36**	**6.00**	**422,656.29**	**6.03**	**422,656.29**	**422,656.29**	**6.03**
Function 1299	**Extended Kindergarten**									
132	Other Hours	0.00	101.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	**0.00**	**101.96**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
211	PERS Employer Contribution - Tier I/II	0.00	12.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	0.00	8.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	0.00	13.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	10.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	0.00	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	0.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
200	Associated Payroll Costs	0.00	46.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1299	Extended Kindergarten	0.00	148.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction	4,587,331.21	4,935,120.14	5,457,302.69	45.83	5,690,144.66	46.45	5,690,144.66	5,690,144.66	46.45
Function 2122	Counseling Services									
111	Licensed Salaries	129,289.65	142,844.36	142,844.34	1.80	147,128.40	1.80	147,128.40	147,128.40	1.80
112	Classified Salaries	0.00	0.00	41,344.02	1.00	39,413.76	1.00	39,413.76	39,413.76	1.00
130	Additional Salary	2,447.24	4,308.36	4,558.18	0.00	4,558.18	0.00	4,558.18	4,558.18	0.00
132	Other Hours	4,171.41	839.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	135,908.30	147,991.76	188,746.54	2.80	191,100.34	2.80	191,100.34	191,100.34	2.80
210	PERS Related Costs	0.00	0.00	963.39	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	0.00	0.00	467.28	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	8,154.59	8,879.49	8,844.12	0.00	9,015.49	0.00	9,015.49	9,015.49	0.00
213	PERS UAL Contribution	13,115.15	14,281.14	18,214.07	0.00	18,441.13	0.00	18,441.13	18,441.13	0.00
216	PERS Employer Contribution OPSRP/Tier III	13,264.66	6,171.26	9,342.52	0.00	20,485.91	0.00	20,485.91	20,485.91	0.00
220	FICA - Medicare / Social Security	10,280.88	11,321.36	15,402.55	0.00	14,520.40	0.00	14,520.40	14,520.40	0.00
230	Workers Comp/Unemployment	0.00	0.00	963.39	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	685.46	746.39	950.39	0.00	917.31	0.00	917.31	917.31	0.00
232	WBF - Hourly Assessment	245.03	269.05	3,126.75	0.00	358.61	0.00	358.61	358.61	0.00
240	Insurance	29,140.32	30,472.32	54,719.45	0.00	38,728.80	0.00	38,728.80	38,728.80	0.00
241	Other Insurance	437.64	437.64	684.63	0.00	652.96	0.00	652.96	652.96	0.00
200	Associated Payroll Costs	75,323.73	72,578.65	113,678.54	0.00	103,120.61	0.00	103,120.61	103,120.61	0.00
319	Other Instructional Prof. Tech. Services	0.00	386.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	473.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	473.24	386.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	311.67	48.94	300.00	0.00	300.00	0.00	300.00	300.00	0.00
460	Non-Consumable Items	0.00	313.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	1,000.00	0.00	3,100.00	0.00	3,100.00	3,100.00	0.00
400	Supplies and Materials	311.67	362.80	1,300.00	0.00	3,400.00	0.00	3,400.00	3,400.00	0.00
640	Dues and Fees	2,831.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	2,831.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2122	Counseling Services	214,848.61	221,320.16	303,725.08	2.80	297,620.95	2.80	297,620.95	297,620.95	2.80

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Function 2130	**Health Services**									
319	Other Instructional Prof. Tech. Services	0.00	0.00	36,962.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	0.00	36,962.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	263.25	0.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
400	Supplies and Materials	263.25	0.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
Total Function 2130	Health Services	263.25	0.00	37,262.00	0.00	300.00	0.00	300.00	300.00	0.00
Function 2190	**Student Support**									
130	Additional Salary	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
100	Salaries	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
211	PERS Employer Contribution - Tier I/II	0.00	443.00	431.32	0.00	802.55	0.00	802.55	802.55	0.00
212	PERS Employee Contribution Pick-Up	0.00	300.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
213	PERS UAL Contribution	0.00	482.50	482.40	0.00	482.40	0.00	482.40	482.40	0.00
220	FICA - Medicare / Social Security	0.00	382.50	382.44	0.00	382.44	0.00	382.44	382.44	0.00
231	Workers Compensation - SAIF	0.00	25.25	25.32	0.00	24.00	0.00	24.00	24.00	0.00
232	WBF - Hourly Assessment	0.00	8.86	10.64	0.00	8.70	0.00	8.70	8.70	0.00
200	Associated Payroll Costs	0.00	1,642.11	1,632.12	0.00	2,000.09	0.00	2,000.09	2,000.09	0.00
340	Travel	0.00	67.40	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
300	Purchased Services	0.00	67.40	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Total Function 2190	Student Support	0.00	6,709.51	8,632.12	0.00	9,000.09	0.00	9,000.09	9,000.09	0.00
Function 2210	**Professional Development**									
130	Additional Salary	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
132	Other Hours	0.00	5,966.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	10,966.32	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
211	PERS Employer Contribution - Tier I/II	0.00	817.89	443.04	0.00	802.43	0.00	802.43	802.43	0.00
212	PERS Employee Contribution Pick-Up	0.00	658.02	300.00	0.00	300.00	0.00	300.00	300.00	0.00
213	PERS UAL Contribution	0.00	1,058.31	482.40	0.00	482.28	0.00	482.28	482.28	0.00
216	PERS Employer Contribution OPSRP/Tier III	0.00	72.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	0.00	820.04	363.96	0.00	377.04	0.00	377.04	377.04	0.00
231	Workers Compensation - SAIF	0.00	55.32	25.20	0.00	24.00	0.00	24.00	24.00	0.00
232	WBF - Hourly Assessment	0.00	19.16	10.49	0.00	8.78	0.00	8.78	8.78	0.00
240	Insurance	0.00	188.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Function 2210	**Professional Development**									
241	Other Insurance	0.00	7.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	**Associated Payroll Costs**	0.00	3,697.00	1,625.09	0.00	1,994.53	0.00	1,994.53	1,994.53	0.00
310	Instructional/Professional/Technical Services	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	502.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	**Purchased Services**	0.00	2,002.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	167.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	**Supplies and Materials**	0.00	167.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	**Professional Development**	0.00	16,833.81	6,625.09	0.00	6,994.53	0.00	6,994.53	6,994.53	0.00
Function 2222	**Library/Media Center**									
111	Licensed Salaries	133,370.32	107,714.20	107,714.20	1.45	101,938.80	1.45	101,938.80	101,938.80	1.45
112	Classified Salaries	10,143.24	8,244.16	5,274.34	0.25	5,180.65	0.25	5,180.65	5,180.65	0.25
121	Substitutes - Licensed	2,915.84	2,780.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	2,672.08	1,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	0.00	309.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	149,101.48	120,398.33	112,988.54	1.70	107,119.45	1.70	107,119.45	107,119.45	1.70
210	PERS Related Costs	0.00	0.00	779.14	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	17,211.62	10,424.32	10,010.67	0.00	5,327.64	0.00	5,327.64	5,327.64	0.00
212	PERS Employee Contribution Pick-Up	8,054.56	6,462.93	6,462.80	0.00	6,116.37	0.00	6,116.37	6,116.37	0.00
213	PERS UAL Contribution	14,255.80	11,400.50	10,903.32	0.00	9,837.12	0.00	9,837.12	9,837.12	0.00
216	PERS Employer Contribution OPSRP/Tier III	133.92	20.17	0.00	0.00	7,369.44	0.00	7,369.44	7,369.44	0.00
220	FICA - Medicare / Social Security	11,016.98	9,048.64	9,259.21	0.00	8,194.62	0.00	8,194.62	8,194.62	0.00
230	Workers Comp/Unemployment	0.00	0.00	779.14	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	743.67	600.50	569.82	0.00	514.18	0.00	514.18	514.18	0.00
232	WBF - Hourly Assessment	277.00	225.73	167.64	0.00	203.89	0.00	203.89	203.89	0.00
240	Insurance	32,971.68	25,840.94	32,439.34	0.00	23,803.20	0.00	23,803.20	23,803.20	0.00
241	Other Insurance	500.16	360.53	361.21	0.00	377.47	0.00	377.47	377.47	0.00
200	**Associated Payroll Costs**	85,165.39	64,384.26	71,732.29	0.00	61,743.93	0.00	61,743.93	61,743.93	0.00
410	Consumable Supplies & Materials	295.23	274.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	91.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books	1,333.13	1,884.60	2,100.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.00
440	Periodicals	579.98	348.05	1,100.00	0.00	1,100.00	0.00	1,100.00	1,100.00	0.00

Fund 100 General

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Function 2222	Library/Media Center									
460	Non-Consumable Items	2,345.73	0.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
470	Computer Software	0.00	0.00	2,600.00	0.00	2,600.00	0.00	2,600.00	2,600.00	0.00
400	Supplies and Materials	4,645.32	2,507.27	6,400.00	0.00	6,400.00	0.00	6,400.00	6,400.00	0.00
640	Dues and Fees	0.00	974.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	974.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center	238,912.19	188,264.85	191,120.83	1.70	175,263.38	1.70	175,263.38	175,263.38	1.70
Function 2230	Assessment and Testing									
111	Licensed Salaries	29,353.38	31,238.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	302.80	1,844.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	29,656.18	33,082.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	1,779.36	1,969.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	2,861.81	3,168.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	2,894.38	1,369.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	2,268.67	2,511.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	149.60	165.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	57.52	64.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	15,307.86	14,767.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	105.18	101.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	25,424.38	24,117.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	1,340.00	199.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
389	Other Non-Instr / Prof Technical Services	827.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	2,167.53	199.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
410	Consumable Supplies & Materials	9,682.96	14,539.80	23,650.00	0.00	23,650.00	0.00	23,650.00	23,650.00	0.00
460	Non-Consumable Items	1,498.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	11,181.52	14,539.80	23,650.00	0.00	23,650.00	0.00	23,650.00	23,650.00	0.00
Total Function 2230	Assessment and Testing	68,429.61	71,939.55	24,650.00	0.00	24,650.00	0.00	24,650.00	24,650.00	0.00
Function 2240	Instructional Staff Development									
111	Licensed Salaries	73,746.83	79,358.00	79,358.00	1.00	81,738.00	1.00	81,738.00	81,738.00	1.00
121	Substitutes - Licensed	0.00	2,040.96	20,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
132	Other Hours	0.00	4,195.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
100	Salaries	73,746.83	85,594.16	99,358.00	1.00	91,738.00	1.00	91,738.00	91,738.00	1.00
210	PERS Related Costs	0.00	0.00	354.55	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	0.00	7,402.85	7,031.15	0.00	13,118.88	0.00	13,118.88	13,118.88	0.00
212	PERS Employee Contribution Pick-Up	4,424.85	5,018.42	4,761.48	0.00	4,904.28	0.00	4,904.28	4,904.28	0.00
213	PERS UAL Contribution	7,116.59	8,079.66	9,588.00	0.00	7,887.72	0.00	7,887.72	7,887.72	0.00
216	PERS Employer Contribution OPSRP/Tier III	7,197.67	14.50	833.88	0.00	2,244.74	0.00	2,244.74	2,244.74	0.00
220	FICA - Medicare / Social Security	5,526.94	6,528.26	7,932.54	0.00	7,752.58	0.00	7,752.58	7,752.58	0.00
230	Workers Comp/Unemployment	0.00	0.00	354.55	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	371.98	431.65	501.12	0.00	1,126.25	0.00	1,126.25	1,126.25	0.00
232	WBF - Hourly Assessment	136.61	156.41	149.36	0.00	189.86	0.00	189.86	189.86	0.00
240	Insurance	17,697.12	41.57	16,590.55	0.00	16,416.00	0.00	16,416.00	16,416.00	0.00
241	Other Insurance	239.53	267.28	267.00	0.00	275.82	0.00	275.82	275.82	0.00
242	Tuition Reimbursement	23,497.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
200	Associated Payroll Costs	66,208.29	27,940.60	48,364.18	0.00	73,916.13	0.00	73,916.13	73,916.13	0.00
312	Professional Development	1,438.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	1,988.97	1,792.88	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
300	Purchased Services	3,426.97	1,792.88	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
410	Consumable Supplies & Materials	0.00	0.00	505.00	0.00	505.00	0.00	505.00	505.00	0.00
400	Supplies and Materials	0.00	0.00	505.00	0.00	505.00	0.00	505.00	505.00	0.00
640	Dues and Fees	124.00	25.00	100.00	0.00	100.00	0.00	100.00	100.00	0.00
600	Other Objects	124.00	25.00	100.00	0.00	100.00	0.00	100.00	100.00	0.00
Total Function 2240	Instructional Staff Development	143,506.09	115,352.64	153,327.18	1.00	171,259.13	1.00	171,259.13	171,259.13	1.00
Function 2310	Board of Education Services									
340	Travel	131.67	0.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
381	Audit Services	16,309.00	9,620.00	16,640.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
382	Legal Services	2,671.25	1,793.76	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
388	Election Services	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
389	Other Non-Instr / Prof Technical Services	13,867.00	88.45	10,500.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
300	Purchased Services	32,978.92	11,502.21	48,440.00	0.00	61,300.00	0.00	61,300.00	61,300.00	0.00
410	Consumable Supplies & Materials	543.61	3,375.61	3,030.00	0.00	3,030.00	0.00	3,030.00	3,030.00	0.00
460	Non-Consumable Items	818.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	1,362.38	3,375.61	3,030.00	0.00	3,030.00	0.00	3,030.00	3,030.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Function 2310	**Board of Education Services**									
640	Dues and Fees	6,760.30	2,097.81	6,510.00	0.00	6,510.00	0.00	6,510.00	6,510.00	0.00
600	Other Objects	6,760.30	2,097.81	6,510.00	0.00	6,510.00	0.00	6,510.00	6,510.00	0.00
Total Function 2310	Board of Education Services	41,101.60	16,975.63	57,980.00	0.00	70,840.00	0.00	70,840.00	70,840.00	0.00
Function 2321	**Office of the Superintendent**									
112	Classified Salaries	26,934.64	43,353.60	44,059.20	1.00	46,425.60	1.00	46,425.60	46,425.60	1.00
113	Administrators	126,333.84	131,433.00	132,600.00	1.00	136,578.00	1.00	136,578.00	136,578.00	1.00
130	Additional Salary	1,189.08	1,839.44	1,800.00	0.00	1,994.88	0.00	1,994.88	1,994.88	0.00
131	Overtime	2,234.10	1,250.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	77.46	397.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199	Taxable Stipends	1,177.08	1,177.56	1,188.00	0.00	1,188.00	0.00	1,188.00	1,188.00	0.00
100	Salaries	157,946.20	179,451.30	179,647.20	2.00	186,186.48	2.00	186,186.48	186,186.48	2.00
210	PERS Related Costs	0.00	0.00	709.09	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	0.00	0.00	0.00	0.00	31.32	0.00	31.32	31.32	0.00
212	PERS Employee Contribution Pick-Up	7,793.28	8,099.28	8,339.64	0.00	8,349.60	0.00	8,349.60	8,349.60	0.00
213	PERS UAL Contribution	14,979.93	15,647.73	17,722.44	0.00	17,967.00	0.00	17,967.00	17,967.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	15,150.61	6,761.71	7,029.46	0.00	19,938.36	0.00	19,938.36	19,938.36	0.00
220	FICA - Medicare / Social Security	11,452.24	12,855.12	14,642.89	0.00	13,972.56	0.00	13,972.56	13,972.56	0.00
230	Workers Comp/Unemployment	0.00	0.00	709.09	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	789.95	1,862.08	914.28	0.00	882.24	0.00	882.24	882.24	0.00
232	WBF - Hourly Assessment	290.45	331.56	418.31	0.00	333.19	0.00	333.19	333.19	0.00
240	Insurance	25,067.74	32,443.00	33,919.53	0.00	37,056.00	0.00	37,056.00	37,056.00	0.00
241	Other Insurance	799.94	845.52	845.52	0.00	881.14	0.00	881.14	881.14	0.00
246	Annuity Stipend	4,800.00	4,800.00	4,800.00	0.00	4,800.00	0.00	4,800.00	4,800.00	0.00
200	Associated Payroll Costs	81,124.14	83,646.00	90,050.25	0.00	104,211.41	0.00	104,211.41	104,211.41	0.00
318	Professional/Imprvement Non Instruc Staff	833.50	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
322	Repairs & Maintenance	225.00	2,667.52	500.00	0.00	500.00	0.00	500.00	500.00	0.00
324	Rentals	873.12	702.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	7,920.03	7,554.72	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
351	Telephone	0.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
353	Postage	1,764.64	197.18	50.00	0.00	50.00	0.00	50.00	50.00	0.00
355	Printing & Binding	3,752.80	2,428.87	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
359	Other Communication Services	0.00	0.00	1,192.00	0.00	1,192.00	0.00	1,192.00	1,192.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Function 2321	**Office of the Superintendent**									
389	Other Non-Instr / Prof Technical Services	31,435.35	10,560.50	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
300	**Purchased Services**	**46,804.44**	**24,110.98**	**21,042.00**	**0.00**	**21,042.00**	**0.00**	**21,042.00**	**21,042.00**	**0.00**
410	Consumable Supplies & Materials	2,958.97	3,369.98	1,515.00	0.00	1,515.00	0.00	1,515.00	1,515.00	0.00
440	Periodicals	0.00	0.00	101.00	0.00	101.00	0.00	101.00	101.00	0.00
460	Non-Consumable Items	1,756.96	7,419.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	411.32	179.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	4,110.43	0.00	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
400	**Supplies and Materials**	**9,237.68**	**10,969.04**	**2,816.00**	**0.00**	**2,816.00**	**0.00**	**2,816.00**	**2,816.00**	**0.00**
640	Dues and Fees	5,350.21	6,244.00	2,900.00	0.00	2,900.00	0.00	2,900.00	2,900.00	0.00
600	**Other Objects**	**5,350.21**	**6,244.00**	**2,900.00**	**0.00**	**2,900.00**	**0.00**	**2,900.00**	**2,900.00**	**0.00**
Total Function 2321	**Office of the Superintendent**	**300,462.67**	**304,421.32**	**296,455.45**	**2.00**	**317,155.89**	**2.00**	**317,155.89**	**317,155.89**	**2.00**
Function 2410	**Office of the Principal**									
112	Classified Salaries	147,356.67	155,812.73	157,178.75	4.82	168,543.32	4.94	168,543.32	168,543.32	4.94
113	Administrators	197,905.00	207,721.00	207,721.00	2.00	227,129.00	2.00	227,129.00	227,129.00	2.00
121	Substitutes - Licensed	85.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	14,410.52	12,239.75	8,297.00	0.00	25,831.50	0.00	25,831.50	25,831.50	0.00
131	Overtime	2,272.58	1,852.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	4,868.35	2,092.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	**366,898.88**	**379,718.35**	**373,196.75**	**6.82**	**421,503.82**	**6.94**	**421,503.82**	**421,503.82**	**6.94**
210	PERS Related Costs	0.00	0.00	2,393.19	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	24,378.49	19,294.36	18,472.08	0.00	38,194.19	0.00	38,194.19	38,194.19	0.00
212	PERS Employee Contribution Pick-Up	12,443.10	12,836.77	12,613.08	0.00	13,993.55	0.00	13,993.55	13,993.55	0.00
213	PERS UAL Contribution	33,212.31	36,642.76	36,013.59	0.00	36,061.97	0.00	36,061.97	36,061.97	0.00
216	PERS Employer Contribution OPSRP/Tier III	13,358.46	6,872.52	6,076.15	0.00	14,549.83	0.00	14,549.83	14,549.83	0.00
220	FICA - Medicare / Social Security	27,672.49	28,609.57	30,505.81	0.00	32,087.95	0.00	32,087.95	32,087.95	0.00
230	Workers Comp/Unemployment	0.00	0.00	2,393.19	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	1,799.91	3,790.60	1,876.04	0.00	1,975.16	0.00	1,975.16	1,975.16	0.00
232	WBF - Hourly Assessment	742.10	753.99	962.84	0.00	1,062.48	0.00	1,062.48	1,062.48	0.00
240	Insurance	42,255.83	50,086.31	85,127.49	0.00	55,629.72	0.00	55,629.72	55,629.72	0.00
241	Other Insurance	1,733.01	1,340.50	1,297.48	0.00	1,295.69	0.00	1,295.69	1,295.69	0.00
242	Tuition Reimbursement	1,668.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE

Fund 100 General

Function 2410 Office of the Principal

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
243	VEBA CONTRIBUTION	0.00	0.00	0.00	0.00	3,150.00	0.00	3,150.00	3,150.00	0.00
200	**Associated Payroll Costs**	**159,263.70**	**160,227.38**	**197,730.94**	**0.00**	**206,000.54**	**0.00**	**206,000.54**	**206,000.54**	**0.00**
312	Professional Development	0.00	2,709.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	5,762.48	9,705.13	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
340	Travel	4,478.08	2,755.59	2,375.00	0.00	1,350.00	0.00	1,350.00	1,350.00	0.00
351	Telephone	7,281.17	7,298.49	4,700.00	0.00	4,700.00	0.00	4,700.00	4,700.00	0.00
353	Postage	5,993.37	4,874.28	4,300.00	0.00	4,300.00	0.00	4,300.00	4,300.00	0.00
355	Printing & Binding	18,952.71	14,745.27	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
389	Other Non-Instr / Prof Technical Services	213.50	398.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	**Purchased Services**	**42,681.31**	**42,486.47**	**32,375.00**	**0.00**	**31,350.00**	**0.00**	**31,350.00**	**31,350.00**	**0.00**
410	Consumable Supplies & Materials	19,327.07	7,999.26	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
420	Textbooks	205.09	246.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals	54.00	0.00	150.00	0.00	150.00	0.00	150.00	150.00	0.00
460	Non-Consumable Items	6,585.70	6,224.45	500.00	0.00	500.00	0.00	500.00	500.00	0.00
470	Computer Software	83.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	**Supplies and Materials**	**26,255.64**	**14,469.84**	**4,150.00**	**0.00**	**4,150.00**	**0.00**	**4,150.00**	**4,150.00**	**0.00**
640	Dues and Fees	4,979.00	4,895.68	3,013.00	0.00	3,013.00	0.00	3,013.00	3,013.00	0.00
600	**Other Objects**	**4,979.00**	**4,895.68**	**3,013.00**	**0.00**	**3,013.00**	**0.00**	**3,013.00**	**3,013.00**	**0.00**
Total Function 2410	**Office of the Principal**	**600,078.53**	**601,797.72**	**610,465.69**	**6.82**	**666,017.36**	**6.94**	**666,017.36**	**666,017.36**	**6.94**

Function 2520 Fiscal Services

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
112	Classified Salaries	0.00	24,247.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	Administrators	0.00	84,365.00	87,739.00	1.00	85,000.00	1.00	85,000.00	85,000.00	1.00
130	Additional Salary	0.00	3,300.00	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
131	Overtime	0.00	664.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	4,518.35	160.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	**4,518.35**	**112,737.32**	**88,939.00**	**1.00**	**86,200.00**	**1.00**	**86,200.00**	**86,200.00**	**1.00**
210	PERS Related Costs	0.00	0.00	354.55	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	0.00	36.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	271.10	5,137.93	5,336.29	0.00	5,172.00	0.00	5,172.00	5,172.00	0.00
213	PERS UAL Contribution	436.02	8,583.47	8,582.64	0.00	8,836.68	0.00	8,836.68	8,836.68	0.00
216	PERS Employer Contribution OPSRP/Tier III	440.99	3,401.19	3,310.13	0.00	9,816.48	0.00	9,816.48	9,816.48	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Function 2520	**Fiscal Services**									
220	FICA - Medicare / Social Security	345.66	8,555.59	7,066.63	0.00	6,849.12	0.00	6,849.12	6,849.12	0.00
230	Workers Comp/Unemployment	0.00	0.00	354.55	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	22.79	1,532.46	448.56	0.00	439.56	0.00	439.56	439.56	0.00
232	WBF - Hourly Assessment	10.18	173.47	205.03	0.00	165.56	0.00	165.56	165.56	0.00
240	Insurance	1.22	15,747.31	17,823.14	0.00	16,416.00	0.00	16,416.00	16,416.00	0.00
241	Other Insurance	0.00	377.30	309.92	0.00	302.04	0.00	302.04	302.04	0.00
200	**Associated Payroll Costs**	**1,527.96**	**43,545.60**	**43,791.44**	**0.00**	**47,997.44**	**0.00**	**47,997.44**	**47,997.44**	**0.00**
322	Repairs & Maintenance	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
340	Travel	0.00	5,983.57	3,800.00	0.00	3,800.00	0.00	3,800.00	3,800.00	0.00
353	Postage	220.00	1,140.58	500.00	0.00	500.00	0.00	500.00	500.00	0.00
354	Advertising	440.79	352.52	500.00	0.00	500.00	0.00	500.00	500.00	0.00
355	Printing & Binding	0.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00	0.00
389	Other Non-Instr / Prof Technical Services	124,226.73	18,046.23	46,180.00	0.00	46,180.00	0.00	46,180.00	46,180.00	0.00
300	**Purchased Services**	**124,887.52**	**25,522.90**	**51,780.00**	**0.00**	**51,780.00**	**0.00**	**51,780.00**	**51,780.00**	**0.00**
410	Consumable Supplies & Materials	2,673.09	704.58	505.00	0.00	505.00	0.00	505.00	505.00	0.00
470	Computer Software	19,285.64	13,485.70	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
480	Computer Hardware	749.00	39.99	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
400	**Supplies and Materials**	**22,707.73**	**14,230.27**	**18,505.00**	**0.00**	**18,505.00**	**0.00**	**18,505.00**	**18,505.00**	**0.00**
640	Dues and Fees	0.00	10,199.72	375.00	0.00	375.00	0.00	375.00	375.00	0.00
600	**Other Objects**	**0.00**	**10,199.72**	**375.00**	**0.00**	**375.00**	**0.00**	**375.00**	**375.00**	**0.00**
Total Function 2520	**Fiscal Services**	**153,641.56**	**206,235.81**	**203,390.44**	**1.00**	**204,857.44**	**1.00**	**204,857.44**	**204,857.44**	**1.00**
Function 2540	**Operation & Maintenance of Plant Services**									
112	Classified Salaries	129,221.42	128,401.20	146,487.84	4.00	167,019.12	4.00	167,019.12	167,019.12	4.00
122	Substitutes - Classified	3,424.22	4,667.52	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
131	Overtime	2,591.13	2,820.25	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
132	Other Hours	3,044.73	3,717.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	**138,281.50**	**139,606.36**	**150,487.84**	**4.00**	**171,019.12**	**4.00**	**171,019.12**	**171,019.12**	**4.00**
210	PERS Related Costs	0.00	0.00	1,418.19	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	813.35	4,229.78	2,937.12	0.00	7,744.68	0.00	7,744.68	7,744.68	0.00
213	PERS UAL Contribution	11,114.53	9,993.76	14,136.00	0.00	12,778.45	0.00	12,778.45	12,778.45	0.00
216	PERS Employer Contribution OPSRP/Tier III	10,566.24	2,363.21	4,673.04	0.00	12,838.80	0.00	12,838.80	12,838.80	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Function 2540	**Operation & Maintenance of Plant Services**									
220	FICA - Medicare / Social Security	10,236.22	10,609.80	12,617.24	0.00	12,980.85	0.00	12,980.85	12,980.85	0.00
230	Workers Comp/Unemployment	0.00	0.00	1,418.19	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	4,978.45	8,859.50	6,424.34	0.00	6,276.45	0.00	6,276.45	6,276.45	0.00
232	WBF - Hourly Assessment	316.93	329.48	542.09	0.00	394.32	0.00	394.32	394.32	0.00
240	Insurance	39,871.46	37,234.66	67,665.19	0.00	39,636.00	0.00	39,636.00	39,636.00	0.00
241	Other Insurance	427.55	457.85	571.70	0.00	583.02	0.00	583.02	583.02	0.00
200	**Associated Payroll Costs**	**78,324.73**	**74,078.04**	**112,403.10**	**0.00**	**93,232.57**	**0.00**	**93,232.57**	**93,232.57**	**0.00**
322	Repairs & Maintenance	239,486.90	212,198.77	101,163.00	0.00	101,163.00	0.00	101,163.00	101,163.00	0.00
324	Rentals	155,412.00	161,282.70	163,516.00	0.00	165,250.00	0.00	165,250.00	165,250.00	0.00
325	Electricity	102,875.01	105,686.88	113,000.00	0.00	113,000.00	0.00	113,000.00	113,000.00	0.00
326	Fuel	39,650.94	44,036.85	55,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
327	Water and Sewage	44,820.66	50,083.07	68,500.00	0.00	59,957.71	0.00	54,957.71	54,957.71	0.00
328	Garbage	18,140.96	13,849.58	14,010.00	0.00	14,010.00	0.00	14,010.00	14,010.00	0.00
329	Other Property Services	0.00	0.00	12,500.00	0.00	12,500.00	0.00	12,500.00	12,500.00	0.00
340	Travel	690.41	375.35	200.00	0.00	200.00	0.00	200.00	200.00	0.00
351	Telephone	0.00	2,169.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
359	Other Communication Services	0.00	0.00	940.00	0.00	940.00	0.00	940.00	940.00	0.00
389	Other Non-Instr / Prof Technical Services	7,390.75	7,879.95	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
300	**Purchased Services**	**608,467.63**	**597,563.05**	**538,829.00**	**0.00**	**532,020.71**	**0.00**	**527,020.71**	**527,020.71**	**0.00**
410	Consumable Supplies & Materials	41,837.85	34,132.88	35,150.00	0.00	35,150.00	0.00	35,150.00	35,150.00	0.00
450	Food	1,358.00	1,295.50	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
460	Non-Consumable Items	4,910.79	10,264.99	5,525.00	0.00	5,525.00	0.00	5,525.00	5,525.00	0.00
400	**Supplies and Materials**	**48,106.64**	**45,693.37**	**43,175.00**	**0.00**	**43,175.00**	**0.00**	**43,175.00**	**43,175.00**	**0.00**
640	Dues and Fees	478.20	417.80	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
653	Propery Insurance Premiums	64,780.00	64,709.00	71,300.00	0.00	71,300.00	0.00	71,300.00	71,300.00	0.00
600	**Other Objects**	**65,258.20**	**65,126.80**	**72,500.00**	**0.00**	**72,500.00**	**0.00**	**72,500.00**	**72,500.00**	**0.00**
Total Function 2540	**Operation & Maintenance of Plant Services**	**938,438.70**	**922,067.62**	**917,394.94**	**4.00**	**911,947.40**	**4.00**	**906,947.40**	**906,947.40**	**4.00**
Function 2550	**Student Transportation Services**									
331	Reimburseable Student Transportation	168,163.29	159,478.06	172,050.00	0.00	172,050.00	0.00	172,050.00	172,050.00	0.00
332	Non-Reimburseable Transportation	34,583.11	29,382.48	37,200.00	0.00	37,200.00	0.00	37,200.00	37,200.00	0.00
355	Printing & Binding	36.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
300	Purchased Services	202,782.62	188,860.54	209,250.00	0.00	209,250.00	0.00	209,250.00	209,250.00	0.00
Total Function 2550	Student Transportation Services	202,782.62	188,860.54	209,250.00	0.00	209,250.00	0.00	209,250.00	209,250.00	0.00
Function 2633	**Public Information Services**									
112	Classified Salaries	50,864.13	67,600.00	67,600.00	1.00	79,628.00	1.00	79,628.00	79,628.00	1.00
130	Additional Salary	1,040.00	1,200.00	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
100	Salaries	51,904.13	68,800.00	68,800.00	1.00	80,828.00	1.00	80,828.00	80,828.00	1.00
210	PERS Related Costs	0.00	0.00	354.55	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	937.47	4,128.00	4,816.00	0.00	4,371.36	0.00	4,371.36	4,371.36	0.00
213	PERS UAL Contribution	1,507.77	6,639.20	7,745.74	0.00	7,799.85	0.00	7,799.85	7,799.85	0.00
216	PERS Employer Contribution OPSRP/Tier III	1,524.95	2,864.94	3,343.10	0.00	9,677.86	0.00	9,677.86	9,677.86	0.00
220	FICA - Medicare / Social Security	3,776.27	4,925.93	5,459.35	0.00	6,157.07	0.00	6,157.07	6,157.07	0.00
230	Workers Comp/Unemployment	0.00	0.00	354.55	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	257.12	1,305.80	340.92	0.00	394.34	0.00	394.34	394.34	0.00
232	WBF - Hourly Assessment	99.27	125.11	172.57	0.00	149.53	0.00	149.53	149.53	0.00
240	Insurance	12,530.00	15,536.00	16,590.55	0.00	16,416.00	0.00	16,416.00	16,416.00	0.00
241	Other Insurance	174.50	209.40	209.40	0.00	240.48	0.00	240.48	240.48	0.00
200	Associated Payroll Costs	20,807.35	35,734.38	39,386.73	0.00	45,206.49	0.00	45,206.49	45,206.49	0.00
300	Purchased Services	0.00	26.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	678.16	535.00	0.00	535.00	0.00	535.00	535.00	0.00
353	Postage	1,820.78	1,345.81	1,475.00	0.00	1,475.00	0.00	1,475.00	1,475.00	0.00
354	Advertising	23,612.56	26,217.88	29,600.00	0.00	29,600.00	0.00	29,600.00	29,600.00	0.00
355	Printing & Binding	3,399.43	5,924.77	5,400.00	0.00	5,400.00	0.00	5,400.00	5,400.00	0.00
389	Other Non-Instr / Prof Technical Services	1,742.00	844.00	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
300	Purchased Services	30,574.77	35,036.62	38,410.00	0.00	38,410.00	0.00	38,410.00	38,410.00	0.00
410	Consumable Supplies & Materials	211.03	945.22	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
400	Supplies and Materials	211.03	945.22	1,400.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
640	Dues and Fees	672.00	1,121.00	1,175.00	0.00	1,175.00	0.00	1,175.00	1,175.00	0.00
600	Other Objects	672.00	1,121.00	1,175.00	0.00	1,175.00	0.00	1,175.00	1,175.00	0.00
Total Function 2633	Public Information Services	104,169.28	141,637.22	149,171.73	1.00	167,019.49	1.00	167,019.49	167,019.49	1.00
Function 2640	**Staff Services**									
112	Classified Salaries	26,916.35	12,122.88	38,611.20	1.00	42,240.00	1.00	42,240.00	42,240.00	1.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Function 2640	**Staff Services**									
130	Additional Salary	2,124.00	1,200.00	3,600.00	0.00	3,600.00	0.00	3,600.00	3,600.00	0.00
131	Overtime	0.00	125.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	5,203.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	34,243.65	13,448.34	42,211.20	1.00	45,840.00	1.00	45,840.00	45,840.00	1.00
210	PERS Related Costs	0.00	0.00	354.55	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	1,751.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	2,816.65	1,297.75	4,073.40	0.00	4,423.56	0.00	4,423.56	4,423.56	0.00
216	PERS Employer Contribution OPSRP/Tier III	2,848.72	560.79	1,760.16	0.00	4,914.00	0.00	4,914.00	4,914.00	0.00
220	FICA - Medicare / Social Security	2,619.65	1,028.79	3,583.75	0.00	3,479.52	0.00	3,479.52	3,479.52	0.00
230	Workers Comp/Unemployment	0.00	0.00	354.55	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	168.13	1,032.50	212.88	0.00	220.08	0.00	220.08	220.08	0.00
232	WBF - Hourly Assessment	69.57	31.46	136.75	0.00	112.50	0.00	112.50	112.50	0.00
240	Insurance	0.00	0.00	354.55	0.00	16,416.00	0.00	16,416.00	16,416.00	0.00
241	Other Insurance	79.82	33.69	145.99	0.00	150.00	0.00	150.00	150.00	0.00
200	Associated Payroll Costs	10,353.81	3,984.98	10,976.58	0.00	29,715.66	0.00	29,715.66	29,715.66	0.00
322	Repairs & Maintenance	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
340	Travel	996.59	660.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
353	Postage	150.00	82.20	500.00	0.00	500.00	0.00	500.00	500.00	0.00
354	Advertising	642.30	345.00	600.00	0.00	600.00	0.00	600.00	600.00	0.00
355	Printing & Binding	582.40	0.00	400.00	0.00	400.00	0.00	400.00	400.00	0.00
389	Other Non-Instr / Prof Technical Services	4.00	177.18	150.00	0.00	150.00	0.00	150.00	150.00	0.00
300	Purchased Services	2,375.29	1,264.38	4,150.00	0.00	4,150.00	0.00	4,150.00	4,150.00	0.00
410	Consumable Supplies & Materials	826.05	117.50	606.00	0.00	606.00	0.00	606.00	606.00	0.00
480	Computer Hardware	1,300.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	2,126.44	117.50	606.00	0.00	606.00	0.00	606.00	606.00	0.00
640	Dues and Fees	688.00	655.40	300.00	0.00	300.00	0.00	300.00	300.00	0.00
600	Other Objects	688.00	655.40	300.00	0.00	300.00	0.00	300.00	300.00	0.00
Total Function 2640	**Staff Services**	49,787.19	19,470.60	58,243.78	1.00	80,611.66	1.00	80,611.66	80,611.66	1.00
Function 2660	**Technology Support**									
310	Instructional/Professional/Technical Services	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	Professional/Imprvement Non Instruc Staff	1,760.00	0.00	2,900.00	0.00	2,900.00	0.00	2,900.00	2,900.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100 General									
Function 2660 Technology Support									
319 Other Instructional Prof. Tech. Services	0.00	0.00	38,834.00	0.00	0.00	0.00	0.00	0.00	0.00
322 Repairs & Maintenance	0.00	239.98	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
340 Travel	1,166.02	1,718.44	2,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
353 Postage	9.97	361.04	250.00	0.00	250.00	0.00	250.00	250.00	0.00
389 Other Non-Instr / Prof Technical Services	1,317.47	1,318.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
300 Purchased Services	4,253.46	4,137.46	47,484.00	0.00	9,650.00	0.00	9,650.00	9,650.00	0.00
410 Consumable Supplies & Materials	390.48	1,424.69	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
460 Non-Consumable Items	698.89	6,260.55	5,000.00	0.00	5,500.00	0.00	5,500.00	5,500.00	0.00
470 Computer Software	9,523.87	19,847.02	47,612.00	0.00	30,740.00	0.00	30,740.00	30,740.00	0.00
480 Computer Hardware	134,424.92	5,138.72	750.00	0.00	750.00	0.00	750.00	750.00	0.00
400 Supplies and Materials	145,038.16	32,670.98	54,862.00	0.00	38,490.00	0.00	38,490.00	38,490.00	0.00
640 Dues and Fees	2,661.00	2,855.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
600 Other Objects	2,661.00	2,855.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
Total Function 2660 Technology Support	151,952.62	39,663.44	102,846.00	0.00	48,640.00	0.00	48,640.00	48,640.00	0.00
Function 2700 Supplemental Retirement Program									
116 Supplemental Retirement Stipends	9,600.00	9,600.00	9,600.00	0.00	4,800.00	0.00	4,800.00	4,800.00	0.00
100 Salaries	9,600.00	9,600.00	9,600.00	0.00	4,800.00	0.00	4,800.00	4,800.00	0.00
211 PERS Employer Contribution - Tier I/II	0.00	2,046.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220 FICA - Medicare / Social Security	734.40	734.40	734.40	0.00	367.20	0.00	367.20	367.20	0.00
270 Post Retirement Health Benefits	23,608.64	17,230.53	31,272.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
200 Associated Payroll Costs	24,343.04	20,011.35	32,006.40	0.00	20,367.20	0.00	20,367.20	20,367.20	0.00
Total Function 2700 Supplemental Retirement Program	33,943.04	29,611.35	41,606.40	0.00	25,167.20	0.00	25,167.20	25,167.20	0.00
Major Function 2000 Support Services	3,242,317.56	3,091,161.77	3,372,146.73	21.31	3,386,594.52	21.44	3,381,594.52	3,381,594.52	21.44
Function 6110 Operating Contingency									
810 Contingency (only with 6110 function)	0.00	0.00	320,987.00	0.00	233,028.58	0.00	271,068.58	271,068.58	0.00
800 Other Uses of Funds	0.00	0.00	320,987.00	0.00	233,028.58	0.00	271,068.58	271,068.58	0.00
Total Function 6110 Operating Contingency	0.00	0.00	320,987.00	0.00	233,028.58	0.00	271,068.58	271,068.58	0.00
Major Function 6000 Contingency	0.00	0.00	320,987.00	0.00	233,028.58	0.00	271,068.58	271,068.58	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 100	**General**									
Function 7000	Unappropriated Ending Fund Balance									
820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	655,000.00	0.00	473,686.64	0.00	349,766.64	349,766.64	0.00
800	Other Uses of Funds	0.00	0.00	655,000.00	0.00	473,686.64	0.00	349,766.64	349,766.64	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	655,000.00	0.00	473,686.64	0.00	349,766.64	349,766.64	0.00
Major Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	655,000.00	0.00	473,686.64	0.00	349,766.64	349,766.64	0.00
Total Fund 100	General	7,829,648.77	8,026,281.91	9,805,436.42	67.14	9,783,454.40	67.89	9,692,574.40	9,692,574.40	67.89

200 – Special Revenue Funds

Special Revenue Funds account for revenues that are limited in how they can be spent. The Student Body Funds are the largest component of the Special Revenue Funds. The Student Body Fund accounts for monies collected and used for student organizations and activities. Oregon Department of Education requires these accounts to be budgeted as a Special Revenue Fund

Special Revenue Funds also account for local, state, and federal grants received by the district for specific programs. The District received a Facility Grant reimbursement from the State for the construction of the new Grade School. These funds have been designated for technology replacement, building maintenance, curriculum purchases, and professional development. The district expects a decline in grant awards as federal stimulus funds expire and standard federal grant awards decline. Appropriations are established to provide sufficient budgetary authority to meet unanticipated grant awards.

This year, the district received funding from SB1149 (a state program that awards funds received from electric utilities for use in energy conservation projects). Those monies have been saved for the specific program requirements of that bill.

Riverdale School District 51J
Summary of Special Revenue Fund 2017-18 Adopted Budget

Sub-fund	Description	Beginning Balance	Revenues	Expenditures	Contingency	Ending Balance
201	Facilities Grant	150,135	-	130,000	20,135	-
202	Measure 98 - CTE	-	86,885	86,885	-	-
204	IDEA Grant	-	69,563	69,563	-	-
210	Paddle Raise	-	100,000	100,000	-	-
213	GS PTC Grant	-	75,000	75,000	-	-
214	HS PTC Grant	-	25,000	25,000	-	-
219	Hilman Foundation Grant	-	-	-	-	-
230	Energy Efficient Schools - SB 1149	118,903	9,600	128,503	-	-
250	Grade School Milk	4,500	6,500	11,000	-	-
255	Preschool	21,521	90,000	111,521	-	-
259	Grant Reserve	-	394,500	394,500	-	-
271	Grade School Student Body Account	27,000	72,800	99,800	-	-
272	High School Student Body Account	60,000	200,000	260,000	-	-
		382,059	**1,129,848**	**1,491,772**	**20,135**	**-**

Riverdale School District
Special Revenue Fund
Resource Summary by Major Function

Fund			Function	Actual 14-15	Actual 15-16	Adopted 16-17	16-17 FTE	Adopted 17-18	17-18 FTE
201	Facility Grant Fund	5000	Beginning Fund Balance	454,114		363,374			237,000
202	Measure 98 - CTE Fund	3000	State Sources	-	- -	-	-	150,135 - 86,885	-
204	IDEA Grant	4000	Federal Sources	65,239	56,950	69,563	-	69,563	-
		5000	Beginning Fund Balance	(5,835)	(5,835)	-	-	-	-
			Total	59,404	51,115	69,563	-	69,563	-
205	Interm/Formative Assessement	3000	State Sources	2,108	-	-	-	-	-
		5000	Beginning Fund Balance	-	997				
			Total	2,108	997	-	-	-	-
209	Healthy Active Schools	2000	Intermediate Sources	1,854	-	-	-	-	-
		5000	Beginning Fund Balance	-	1,854				
			Total	1,854	1,854	-	-	-	-
210	PTC Grants - Paddle Raise	1000	Local Sources	-	-	-	-	100,000	-
		5000	Beginning Fund Balance	(1,703)	(1,703)	-	-	-	-
			Total	(1,703)	(1,703)	-	-	100,000	-
211	7th and 8th Grade Activities	1000	Local Sources	-	-	-	-	-	-
		5000	Beginning Fund Balance	5,199	5,199	-	-	-	-
			Total	5,199	5,199	-	-	-	-
212	PTC Grants - Paddle Raise	1000	Local Sources	-	-	-	-	-	-
		5000	Beginning Fund Balance	615	615	-	-	-	-
			Total	615	615	-	-	-	-
213	PTC - GS Grants	1000	Local Sources	68,512	17,559	75,000	-	75,000	-
		5000	Beginning Balance	(4,749)	(184)	-	-	-	-
			Total	63,763	17,375	75,000		75,000	
214	PTC - HS Grants	1000	Local Sources	72,359	4,500	25,000	-	25,000	-
		5000	Beginning Balance	1,805	(592)	-	-	-	-
			Total	74,164	3,908	25,000		25,000	
218	Technology Grant	2000	Intermediate Sources	-	-	-	-	-	-
		5000	Beginning Fund Balance	17,007	17,007	-	-	-	-
			Total	17,007	17,007	-		-	
219	Hillman Grant	1000	Local Sources	27,650	350	-	-	-	-
		5000	Beginning Fund Balance	(14,000)	(350)	-	-	-	-
			Total	13,650	-	-		-	
230	Energy Efficient Schools Act	3000	State Sources	9,430	9,338	9,600	-	9,600	-
		5000	Beginning Fund Balance	90,212	99,643	109,303	-	118,903	-
			Total	99,643	108,981	118,903		128,503	
250	Milk Fund - GS	1000	Local Sources	8,458	5,680	6,500	-	6,500	-
		4000	Federal Sources	-	2,096	-	-	-	-
		5000	Beginning Fund Balance	11,759	13,577	4,500	-	4,500	-
			Total	20,217	21,353	11,000		11,000	
252	Extended Kindergarten	1000	Local Sources	71,753	-	-	-	-	-
		5000	Beginning Fund Balance	(5,015)	-	-	-	-	-
			Total	66,738	-	-		-	
255	Preschool Program	1000	Local Sources	162,072	154,811	160,000	-	90,000	-
		5000	Beginning Fund Balance	60,163	37,434	40,000	-	21,521	-
			Total	222,235	192,245	200,000		111,521	
259	Grant Reserve	1000	Local Sources	-	-	299,500	-	299,500	-
		2000	Intermediate Sources	-	-	-	-	-	-
		4000	Federal Sources	-	-	95,000	-	95,000	-
			Total	-	-	394,500		394,500	
271	Grade School Student Body Account	1000	Local Sources	89,348	86,338	72,800	-	72,800	-
		5000	Beginning Fund Balance	(2,080)	10,273	27,000		27,000	
			Total	87,268	96,611	99,800		99,800	
272	High School Student Body Account	1000	Local Sources	196,983	158,855	200,000	-	200,000	-
		5000	Beginning Fund Balance	102,779	120,422	60,000		60,000	
			Total	299,762	279,277	260,000		260,000	
			Grand Total	$ 1,486,038	$ 1,158,208	$ 1,490,766	$ -	$ 1,511,907	$ -

Resources Report

Fund 200 Special Revenue Combined Funds

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
1613 DAILY SALES - GS MILK FEES	7,681.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1620 Daily Sales - Non=-Reimbursable	776.90	5,680.00	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00	0.00
1700 Extracurricular Activities	0.00	0.00	272,800.00	0.00	272,800.00	0.00	272,800.00	272,800.00	0.00
1710 Admission (tickets)	12,255.41	7,530.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1740 Fees	446,967.08	372,862.92	160,000.00	0.00	90,000.00	0.00	90,000.00	90,000.00	0.00
1750 Concessions	1,586.00	564.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1760 Club Fundraising	0.00	4,327.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1920 Contributions & Donations - Private Sou	201,900.49	36,456.38	335,000.00	0.00	435,000.00	0.00	435,000.00	435,000.00	0.00
1990 Miscellaneous Revenue	25,967.92	672.03	64,500.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.00
1000 Local Sources	697,134.96	428,092.56	838,800.00	0.00	868,800.00	0.00	868,800.00	868,800.00	0.00
2199 Other Intermediate Sources	1,854.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Intermediate Sources	1,854.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3299 Other Restricted Grants-in-aid	11,538.56	9,337.97	9,600.00	0.00	96,485.00	0.00	96,485.00	96,485.00	0.00
3000 State Sources	11,538.56	9,337.97	9,600.00	0.00	96,485.00	0.00	96,485.00	96,485.00	0.00
4500 Federal Revenue	65,239.30	56,758.56	164,562.80	0.00	164,562.80	0.00	164,562.80	164,562.80	0.00
4501 Federal Revenue - Milk Claim	0.00	2,096.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4503 Federal Grant-Restricted	0.00	191.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Federal Sources	65,239.30	59,045.62	164,562.80	0.00	164,562.80	0.00	164,562.80	164,562.80	0.00
5400 Fund Balance	710,271.63	661,730.76	477,803.00	0.00	382,059.48	0.00	382,059.48	382,059.48	0.00
5000 Other Sources	710,271.63	661,730.76	477,803.00	0.00	382,059.48	0.00	382,059.48	382,059.48	0.00
Total Fund 200 Special Revenue Combined Funds	1,486,038.81	1,158,206.91	1,490,765.80	0.00	1,511,907.28	0.00	1,511,907.28	1,511,907.28	0.00

Riverdale School District
Special Revenue Fund
Expenditure Summary by Major Function

Fund		Function		Actual 14-15	14-15 FTE	Actual 15-16	15-16 FTE	Adopted 16-17	16-17 FTE	Adopted 17-18	17-18 FTE
201	Facility Grant Fund	1000	Instruction	64,157	-	109,220	-	102,000	-	90,000	-
		2000	Support Services	26,584	-	47,793	-	35,000	-	40,000	-
		6000	Contingency	-	-	-	-	100,000	-	20,135	-
		7000	Unappropriated EFB	-	-	-	-	-	-	-	-
			Total	90,740	-	157,013	-	237,000	-	150,135	-
202	Measure 98 - CTE	1000	Instruction	-	-	-	-	-	-	86,885	-
204	IDEA Grant	1000	Instruction	65,239	0.66	56,950	0.50	69,563	0.50	69,563	0.50
205	Interm/Formative Assessment	1000	Instruction	-	-	-	-	-	-	-	-
		2000	Support Services	1,111	-	-	-	-	-	-	-
				1,111	-	-	-	-	-	-	-
210	PTC Grants - Paddle Raise	1000	Instruction	-	-	-	-	-	-	100,000	-
		2000	Support Services	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	100,000	-
211	7th and 8th Grade Activities	1000	Instruction	-	-	-	-	-	-	-	-
213	PTC - GS Grants	1000	Instruction	61,605	-	17,036	-	63,750	-	63,750	-
		2000	Support Services	2,342	-	524	-	11,250	-	11,250	-
				63,947	-	17,560	-	75,000	-	75,000	-
214	PTC - HS Grants	1000	Instruction	74,672	-	4,500	-	21,250	-	21,250	-
		2000	Support Services	84	-	-	-	3,750	-	3,750	-
				74,756	-	4,500	-	25,000	-	25,000	-
218	Technology Grant	2000	Support Services	-	-	-	-	-	-	-	-
219	Hillman Grant	2000	Support Services	14,000	-	14,000	-	-	-	-	-
230	Energy Efficient Schools Act	2000	Support Services	-	-	-	-	118,903	-	128,503	-
250	Food Service - GS	3000	Community Services	6,640	-	7,126	-	11,000	-	11,000	-
252	Extended Kindergarten	1000	Instruction	54,670	0.50	-	-	-	-	-	-
		2000	Support Services	-	-	-	-	-	-	-	-
			Total	54,670	0.50	-	-	-	-	-	-
255	Preschool Program	1000	Instruction	177,301	4.06	175,560	4.06	200,000	3.38	111,521	2.50
		2000	Support Services	7,500	-	-	-	-	-	-	-
			Total	184,801	4.06	175,560	4.06	200,000	3.38	111,521	2.50
259	Grant Reserve	1000	Instruction	-	-	-	-	330,000	-	330,000	-
		2000	Support Services	-	-	-	-	64,500	-	64,500	-
			Total	-	-	-	-	394,500	-	394,500	-
271	Grade School Student Body Account	1000	Instruction	76,975	-	75,746	-	99,800	-	99,800	-
		2000	Support Services	20	-	-	-	-	-	-	-
			Total	76,995	-	75,746	-	99,800	-	99,800	-
272	High School Student Body Account	1000	Instruction	179,340	-	149,064	-	260,000	-	260,000	-
			Grand Total	$ 812,240	5.22	$ 657,518	4.56	$ 1,490,766	3.87	$ 1,511,907	3.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 201 Facilities Grant									
Function 1111 Elementary Programs									
410 Consumable Supplies & Materials	0.00	113.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 Textbooks	28,571.82	32,777.00	34,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
460 Non-Consumable Items	1,859.13	11,601.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	30,430.95	44,491.97	34,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Total Function 1111 Elementary Programs	30,430.95	44,491.97	34,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Function 1121 Middle School Programs									
410 Consumable Supplies & Materials	529.27	439.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 Textbooks	25,141.01	27,380.05	34,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
460 Non-Consumable Items	1,210.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470 Computer Software	3,199.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	30,080.69	27,819.98	34,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Total Function 1121 Middle School Programs	30,080.69	27,819.98	34,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Function 1131 High School Programs									
420 Textbooks	0.00	36,908.11	34,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
460 Non-Consumable Items	3,645.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	3,645.00	36,908.11	34,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Total Function 1131 High School Programs	3,645.00	36,908.11	34,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00	0.00
Major Function 1000 Instruction	64,156.64	109,220.06	102,000.00	0.00	90,000.00	0.00	90,000.00	90,000.00	0.00
Function 2240 Instructional Staff Development									
340 Travel	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240 Instructional Staff Development	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410 Office of the Principal									
480 Computer Hardware	672.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	672.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410 Office of the Principal	672.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540 Operation & Maintenance of Plant Services									

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 201 Facilities Grant									
Function 2540 Operation & Maintenance of Plant Services									
460 Non-Consumable Items	18,652.56	0.00	35,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
400 Supplies and Materials	18,652.56	0.00	35,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
540 Depreciable Equipment	3,643.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500 Capital Outlay	3,643.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540 Operation & Maintenance of Plant Services	22,295.81	0.00	35,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
Function 2660 Technology Support									
480 Computer Hardware	614.99	47,793.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	614.99	47,793.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660 Technology Support	614.99	47,793.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000 Support Services	26,583.78	47,793.10	35,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
Function 6110 Operating Contingency									
810 Contingency (only with 6110 function)	0.00	0.00	100,000.00	0.00	20,135.00	0.00	20,135.00	20,135.00	0.00
800 Other Uses of Funds	0.00	0.00	100,000.00	0.00	20,135.00	0.00	20,135.00	20,135.00	0.00
Total Function 6110 Operating Contingency	0.00	0.00	100,000.00	0.00	20,135.00	0.00	20,135.00	20,135.00	0.00
Major Function 6000 Contingency	0.00	0.00	100,000.00	0.00	20,135.00	0.00	20,135.00	20,135.00	0.00
Total Fund 201 Facilities Grant	90,740.42	157,013.16	237,000.00	0.00	150,135.00	0.00	150,135.00	150,135.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 202 CTE - CAREER TECHICNICAL EDUCATION									
Function 1131 High School Programs									
111 Licensed Salaries	0.00	0.00	0.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.00
100 Salaries	0.00	0.00	0.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.00
216 PERS Employer Contribution OPSRP/Tier III	0.00	0.00	0.00	0.00	17,008.65	0.00	17,008.65	17,008.65	0.00
220 FICA - Medicare / Social Security	0.00	0.00	0.00	0.00	4,935.00	0.00	4,935.00	4,935.00	0.00
231 Workers Compensation - SAIF	0.00	0.00	0.00	0.00	441.35	0.00	441.35	441.35	0.00
200 Associated Payroll Costs	0.00	0.00	0.00	0.00	22,385.00	0.00	22,385.00	22,385.00	0.00
Total Function 1131 High School Programs	0.00	0.00	0.00	0.00	86,885.00	0.00	86,885.00	86,885.00	0.00
Major Function 1000 Instruction	0.00	0.00	0.00	0.00	86,885.00	0.00	86,885.00	86,885.00	0.00
Total Fund 202 CTE - CAREER TECHICNICAL EDUCATION	0.00	0.00	0.00	0.00	86,885.00	0.00	86,885.00	86,885.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 204	**IDEA**									
Function 1250	**Less Restrictive - Students with Disabilities**									
111	Licensed Salaries	41,341.41	36,547.34	39,540.10	0.50	40,725.96	0.50	40,725.96	40,725.96	0.50
121	Substitutes - Licensed	0.00	173.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	(279.40)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	0.00	279.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	41,341.41	36,721.10	39,540.10	0.50	40,725.96	0.50	40,725.96	40,725.96	0.50
210	PERS Related Costs	0.00	0.00	1,287.45	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	4,861.76	3,238.11	3,503.27	0.00	6,536.52	0.00	6,536.52	6,536.52	0.00
212	PERS Employee Contribution Pick-Up	2,480.54	2,192.84	2,372.40	0.00	6,678.39	0.00	6,678.39	6,678.39	0.00
213	PERS UAL Contribution	3,989.47	3,924.29	3,815.63	0.00	3,930.01	0.00	3,930.01	3,930.01	0.00
220	FICA - Medicare / Social Security	3,121.52	2,771.59	4,268.85	0.00	3,104.75	0.00	3,104.75	3,104.75	0.00
230	Workers Comp/Unemployment	0.00	0.00	1,287.45	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	208.56	187.96	199.44	0.00	195.48	0.00	195.48	195.48	0.00
232	WBF - Hourly Assessment	82.35	68.04	58.88	0.00	73.96	0.00	73.96	73.96	0.00
240	Insurance	9,014.19	7,728.26	9,377.01	0.00	8,179.32	0.00	8,179.32	8,179.32	0.00
241	Other Insurance	139.50	117.43	3,852.32	0.00	138.41	0.00	138.41	138.41	0.00
200	Associated Payroll Costs	23,897.89	20,228.52	30,022.70	0.00	28,836.84	0.00	28,836.84	28,836.84	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	65,239.30	56,949.62	69,562.80	0.50	69,562.80	0.50	69,562.80	69,562.80	0.50
Major Function 1000	Instruction	65,239.30	56,949.62	69,562.80	0.50	69,562.80	0.50	69,562.80	69,562.80	0.50
Total Fund 204	IDEA	65,239.30	56,949.62	69,562.80	0.50	69,562.80	0.50	69,562.80	69,562.80	0.50

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 205 Interm/Formative Assessments									
Function 2230 Assessment and Testing									
410 Consumable Supplies & Materials	1,111.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	1,111.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2230 Assessment and Testing	1,111.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000 Support Services	1,111.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 205 Interm/Formative Assessments	1,111.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 210 PTC - Grants Paddle Raise Funds									
Function 1111 Elementary Programs									
460 Non-Consumable Items	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
400 Supplies and Materials	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Function 1111 Elementary Programs	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Function 1131 High School Programs									
460 Non-Consumable Items	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
400 Supplies and Materials	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Function 1131 High School Programs	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Major Function 1000 Instruction	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
Total Fund 210 PTC - Grants Paddle Raise Funds	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00

Fund 213 PTC Grade School Grant Fund

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Function 1111	**Elementary Programs**									
312	Professional Development	0.00	825.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	7,673.81	570.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	7,673.81	2,895.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	5,573.38	5,537.31	63,750.00	0.00	63,750.00	0.00	63,750.00	63,750.00	0.00
420	Textbooks	739.98	26.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books	5,848.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	1,752.41	(10,326.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	13,914.58	(4,763.41)	63,750.00	0.00	63,750.00	0.00	63,750.00	63,750.00	0.00
550	DEPRECIABLE TECHNOLOGY	0.00	13,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	13,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	**Elementary Programs**	21,588.39	11,631.59	63,750.00	0.00	63,750.00	0.00	63,750.00	63,750.00	0.00
Function 1121	**Middle School Programs**									
340	Travel	0.00	1,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	1,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	1,308.55	2,046.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	644.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books	2,989.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	Periodicals	527.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	2,809.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	28,640.71	683.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	36,920.52	2,729.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	**Middle School Programs**	36,920.52	3,904.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1122	**Middle School Extracurricular**									
410	Consumable Supplies & Materials	650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	**Middle School Extracurricular**	650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1140	**Preschool**									
340	Travel	259.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 213 PTC Grade School Grant Fund									
300 Purchased Services	259.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410 Consumable Supplies & Materials	513.46	580.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Non-Consumable Items	1,267.54	139.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	1,781.00	719.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1140 Preschool	2,040.00	719.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250 Less Restrictive - Students with Disabilities									
410 Consumable Supplies & Materials	380.22	779.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Non-Consumable Items	25.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	405.99	779.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250 Less Restrictive - Students with Disabilities	405.99	779.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000 Instruction	61,604.90	17,035.84	63,750.00	0.00	63,750.00	0.00	63,750.00	63,750.00	0.00
Function 2222 Library/Media Center									
410 Consumable Supplies & Materials	1,845.82	310.43	11,250.00	0.00	11,250.00	0.00	11,250.00	11,250.00	0.00
460 Non-Consumable Items	298.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	2,144.49	310.43	11,250.00	0.00	11,250.00	0.00	11,250.00	11,250.00	0.00
Total Function 2222 Library/Media Center	2,144.49	310.43	11,250.00	0.00	11,250.00	0.00	11,250.00	11,250.00	0.00
Function 2410 Office of the Principal									
410 Consumable Supplies & Materials	197.14	213.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	197.14	213.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410 Office of the Principal	197.14	213.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000 Support Services	2,341.63	523.52	11,250.00	0.00	11,250.00	0.00	11,250.00	11,250.00	0.00
Total Fund 213 PTC Grade School Grant Fund	63,946.53	17,559.36	75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 214 PTC HS Grants									
Function 1131 High School Programs									
324 Rentals	592.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340 Travel	5,081.57	569.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389 Other Non-Instr / Prof Technical Services	945.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	6,618.83	569.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410 Consumable Supplies & Materials	12,556.13	3,183.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430 Library Books	1,204.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Non-Consumable Items	428.13	547.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480 Computer Hardware	48,625.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	62,814.01	3,730.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131 High School Programs	69,432.84	4,299.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132 High School Extracurricular									
410 Consumable Supplies & Materials	5,238.87	200.00	21,250.00	0.00	21,250.00	0.00	21,250.00	21,250.00	0.00
400 Supplies and Materials	5,238.87	200.00	21,250.00	0.00	21,250.00	0.00	21,250.00	21,250.00	0.00
Total Function 1132 High School Extracurricular	5,238.87	200.00	21,250.00	0.00	21,250.00	0.00	21,250.00	21,250.00	0.00
Major Function 1000 Instruction	74,671.71	4,499.76	21,250.00	0.00	21,250.00	0.00	21,250.00	21,250.00	0.00
Function 2222 Library/Media Center									
410 Consumable Supplies & Materials	0.00	0.00	3,750.00	0.00	3,750.00	0.00	3,750.00	3,750.00	0.00
400 Supplies and Materials	0.00	0.00	3,750.00	0.00	3,750.00	0.00	3,750.00	3,750.00	0.00
Total Function 2222 Library/Media Center	0.00	0.00	3,750.00	0.00	3,750.00	0.00	3,750.00	3,750.00	0.00
Function 2410 Office of the Principal									
410 Consumable Supplies & Materials	84.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	84.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410 Office of the Principal	84.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000 Support Services	84.12	0.00	3,750.00	0.00	3,750.00	0.00	3,750.00	3,750.00	0.00
Total Fund 214 PTC HS Grants	74,755.83	4,499.76	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 219 Hillman Grant									
Function 2660 Technology Support									
470 Computer Software	14,000.00	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	14,000.00	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660 Technology Support	14,000.00	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000 Support Services	14,000.00	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 219 Hillman Grant	14,000.00	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 230 Energy Efficient Schools SB 1149									
Function 2540 Operation & Maintenance of Plant Services									
389 Other Non-Instr / Prof Technical Services	0.00	0.00	118,903.00	0.00	128,503.00	0.00	128,503.00	128,503.00	0.00
300 Purchased Services	0.00	0.00	118,903.00	0.00	128,503.00	0.00	128,503.00	128,503.00	0.00
Total Function 2540 Operation & Maintenance of Plant Services	0.00	0.00	118,903.00	0.00	128,503.00	0.00	128,503.00	128,503.00	0.00
Major Function 2000 Support Services	0.00	0.00	118,903.00	0.00	128,503.00	0.00	128,503.00	128,503.00	0.00
Total Fund 230 Energy Efficient Schools SB 1149	0.00	0.00	118,903.00	0.00	128,503.00	0.00	128,503.00	128,503.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 250 Food Service									
Function 3100 -									
450 Food	0.00	0.00	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
400 Supplies and Materials	0.00	0.00	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
Total Function 3100 -	0.00	0.00	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
Function 3120 -									
450 Food	6,640.22	7,125.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies and Materials	6,640.22	7,125.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 3120 -	6,640.22	7,125.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 3000 Enterprise/Community Services	6,640.22	7,125.80	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
Total Fund 250 Food Service	6,640.22	7,125.80	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 252	**Extended Kindergarten**									
Function 1299	**Extended Kindergarten**									
111	Licensed Salaries	34,115.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	34,115.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	4,011.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	2,046.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	3,292.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	2,609.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	172.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	63.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	8,242.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	115.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	20,554.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1299	Extended Kindergarten	54,669.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction	54,669.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 252	Extended Kindergarten	54,669.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 255	**Preschool**									
Function 1140	**Preschool**									
112	Classified Salaries	89,063.94	101,348.72	102,893.73	3.38	71,417.76	2.50	71,417.76	71,417.76	2.50
122	Substitutes - Classified	9,303.04	6,374.88	9,946.94	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	1,800.00	1,800.00	1,800.00	0.00	3,450.00	0.00	3,450.00	3,450.00	0.00
131	Overtime	0.00	186.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	1,029.76	738.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	101,196.74	110,449.14	114,640.67	3.38	74,867.76	2.50	74,867.76	74,867.76	2.50
210	PERS Related Costs	0.00	0.00	1,196.60	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	90.77	15.40	0.00	0.00	1,667.50	0.00	1,667.50	1,667.50	0.00
212	PERS Employee Contribution Pick-Up	5.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	8,780.09	9,752.66	10,102.96	0.00	7,224.72	0.00	7,224.72	7,224.72	0.00
216	PERS Employer Contribution OPSRP/Tier III	8,804.85	4,324.19	4,365.72	0.00	6,912.12	0.00	6,912.12	6,912.12	0.00
220	FICA - Medicare / Social Security	7,687.53	8,422.74	9,937.77	0.00	5,727.50	0.00	5,727.50	5,727.50	0.00
230	Workers Comp/Unemployment	0.00	0.00	1,196.60	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	504.03	547.67	578.28	0.00	342.94	0.00	342.94	342.94	0.00
232	WBF - Hourly Assessment	232.77	258.29	178.28	0.00	171.40	0.00	171.40	171.40	0.00
240	Insurance	31,411.65	38,287.90	54,475.40	0.00	11,340.00	0.00	11,340.00	11,340.00	0.00
241	Other Insurance	309.68	322.76	327.72	0.00	267.54	0.00	267.54	267.54	0.00
200	Associated Payroll Costs	57,826.52	61,931.61	82,359.33	0.00	33,653.72	0.00	33,653.72	33,653.72	0.00
310	Instructional/Professional/Technical Services	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	49.22	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
300	Purchased Services	49.22	10.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
410	Consumable Supplies & Materials	4,245.33	1,667.63	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
460	Non-Consumable Items	2,212.94	73.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	715.40	1,428.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	7,173.67	3,168.78	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
690	Indirect Costs-Util,Mtn,Liab,Audit,Acctg,HR	11,055.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	11,055.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1140	**Preschool**	177,301.15	175,559.53	200,000.00	3.38	111,521.48	2.50	111,521.48	111,521.48	2.50
Major Function 1000	**Instruction**	177,301.15	175,559.53	200,000.00	3.38	111,521.48	2.50	111,521.48	111,521.48	2.50
Function 2410	**Office of the Principal**									
410	Consumable Supplies & Materials	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 255	**Preschool**									
400	Supplies and Materials	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Office of the Principal	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 255	Preschool	184,801.15	175,559.53	200,000.00	3.38	111,521.48	2.50	111,521.48	111,521.48	2.50

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 259 Grant Reserve Fund									
Function 1111 Elementary Programs									
410 Consumable Supplies & Materials	0.00	0.00	235,000.00	0.00	235,000.00	0.00	235,000.00	235,000.00	0.00
400 Supplies and Materials	0.00	0.00	235,000.00	0.00	235,000.00	0.00	235,000.00	235,000.00	0.00
Total Function 1111 Elementary Programs	0.00	0.00	235,000.00	0.00	235,000.00	0.00	235,000.00	235,000.00	0.00
Function 1122 Middle School Extracurricular									
410 Consumable Supplies & Materials	0.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
400 Supplies and Materials	0.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Function 1122 Middle School Extracurricular	0.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Function 1131 High School Programs									
389 Other Non-Instr / Prof Technical Services	0.00	0.00	70,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
300 Purchased Services	0.00	0.00	70,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
Total Function 1131 High School Programs	0.00	0.00	70,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
Major Function 1000 Instruction	0.00	0.00	330,000.00	0.00	330,000.00	0.00	330,000.00	330,000.00	0.00
Function 2222 Library/Media Center									
410 Consumable Supplies & Materials	0.00	0.00	64,500.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.00
400 Supplies and Materials	0.00	0.00	64,500.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.00
Total Function 2222 Library/Media Center	0.00	0.00	64,500.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.00
Major Function 2000 Support Services	0.00	0.00	64,500.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.00
Total Fund 259 Grant Reserve Fund	0.00	0.00	394,500.00	0.00	394,500.00	0.00	394,500.00	394,500.00	0.00

Fund 271 Grade School Activities

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Function 1111	**Elementary Programs**									
130	Additional Salary	3,561.03	3,508.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	**3,561.03**	**3,508.78**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
211	PERS Employer Contribution - Tier I/II	418.78	310.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	213.66	210.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	343.64	338.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	267.88	268.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	17.96	17.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	6.60	6.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	**Associated Payroll Costs**	**1,268.52**	**1,152.55**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
319	Other Instructional Prof. Tech. Services	804.00	6,718.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs & Maintenance	610.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimburseable Student Transportation	3,894.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	9,928.16	6,295.66	33,266.67	0.00	33,266.67	0.00	33,266.67	33,266.67	0.00
389	Other Non-Instr / Prof Technical Services	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	**Purchased Services**	**16,136.16**	**13,014.16**	**33,266.67**	**0.00**	**33,266.67**	**0.00**	**33,266.67**	**33,266.67**	**0.00**
410	Consumable Supplies & Materials	1,587.44	1,101.25	11,088.89	0.00	11,088.89	0.00	11,088.89	11,088.89	0.00
420	Textbooks	905.68	328.62	11,088.89	0.00	11,088.89	0.00	11,088.89	11,088.89	0.00
450	Food	1,618.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	222.85	0.00	11,088.88	0.00	11,088.88	0.00	11,088.88	11,088.88	0.00
400	**Supplies and Materials**	**4,334.19**	**1,429.87**	**33,266.66**	**0.00**	**33,266.66**	**0.00**	**33,266.66**	**33,266.66**	**0.00**
650	Donations	0.00	1,568.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	**Other Objects**	**0.00**	**1,568.80**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Function 1111	**Elementary Programs**	**25,299.90**	**20,674.16**	**66,533.33**	**0.00**	**66,533.33**	**0.00**	**66,533.33**	**66,533.33**	**0.00**
Function 1113	**Elementary Extracurricular**									
410	Consumable Supplies & Materials	0.00	0.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	**Supplies and Materials**	**0.00**	**0.99**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Function 1113	**Elementary Extracurricular**	**0.00**	**0.99**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Function 1121	**Middle School Programs**									
130	Additional Salary	10,428.73	8,009.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 271	**Grade School Activities**									
100	Salaries	10,428.73	8,009.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	555.53	571.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	625.78	730.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	1,006.37	1,174.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	556.83	238.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	795.94	928.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	52.67	61.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	19.40	22.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	3,612.52	3,726.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional Prof. Tech. Services	0.00	5,555.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimburseable Student Transportation	0.00	5,579.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	33,920.06	25,383.85	16,633.35	0.00	16,633.35	0.00	16,633.35	16,633.35	0.00
389	Other Non-Instr / Prof Technical Services	323.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	34,243.27	36,518.19	16,633.35	0.00	16,633.35	0.00	16,633.35	16,633.35	0.00
410	Consumable Supplies & Materials	121.10	941.98	5,544.33	0.00	5,544.33	0.00	5,544.33	5,544.33	0.00
420	Textbooks	191.64	692.64	5,544.32	0.00	5,544.32	0.00	5,544.32	5,544.32	0.00
460	Non-Consumable Items	0.00	0.00	5,544.67	0.00	5,544.67	0.00	5,544.67	5,544.67	0.00
400	Supplies and Materials	312.74	1,634.62	16,633.32	0.00	16,633.32	0.00	16,633.32	16,633.32	0.00
Total Function 1121	Middle School Programs	48,597.26	49,888.51	33,266.67	0.00	33,266.67	0.00	33,266.67	33,266.67	0.00
Function 1122	Middle School Extracurricular									
340	Travel	0.00	280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
355	Printing & Binding	802.32	2,226.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	802.32	2,506.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	2,275.91	2,675.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	2,275.91	2,675.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extracurricular	3,078.23	5,182.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction	76,975.39	75,746.04	99,800.00	0.00	99,800.00	0.00	99,800.00	99,800.00	0.00
Function 2222	Library/Media Center									
420	Textbooks	19.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	19.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 271 Grade School Activities									
Total Function 2222 Library/Media Center	19.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000 Support Services	19.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 271 Grade School Activities	76,995.37	75,746.04	99,800.00	0.00	99,800.00	0.00	99,800.00	99,800.00	0.00

Fund 272 High School Activities

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Function 1131	**High School Programs**									
311	Instruction Services	6,335.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	33,078.57	45,269.28	130,000.00	0.00	130,000.00	0.00	130,000.00	130,000.00	0.00
389	Other Non-Instr / Prof Technical Services	280.00	0.00	65,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
300	Purchased Services	39,693.57	45,269.28	195,000.00	0.00	195,000.00	0.00	195,000.00	195,000.00	0.00
410	Consumable Supplies & Materials	25,002.13	26,815.75	65,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
460	Non-Consumable Items	1,979.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	26,981.52	26,815.75	65,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00	0.00
640	Dues and Fees	255.00	6,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	255.00	6,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	**High School Programs**	66,930.09	78,210.03	260,000.00	0.00	260,000.00	0.00	260,000.00	260,000.00	0.00
Function 1132	**High School Extracurricular**									
130	Additional Salary	14,536.81	11,332.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	14,536.81	11,332.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS Employer Contribution - Tier I/II	213.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS Employee Contribution Pick-Up	283.40	183.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	455.84	294.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	PERS Employer Contribution OPSRP/Tier III	283.72	127.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	1,109.25	758.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Compensation - SAIF	73.29	49.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	WBF - Hourly Assessment	26.39	15.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	0.00	70.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Other Insurance	0.00	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	2,445.51	1,500.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	Rentals	15,038.75	11,790.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	2,851.57	1,576.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
355	Printing & Binding	5,250.00	6,129.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	18,072.96	7,480.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	41,213.28	26,977.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	54,014.32	27,702.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	54,014.32	27,702.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 272 High School Activities									
Function 1132 High School Extracurricular									
640 Dues and Fees	200.00	3,340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600 Other Objects	200.00	3,340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132 High School Extracurricular	112,409.92	70,853.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000 Instruction	179,340.01	149,063.56	260,000.00	0.00	260,000.00	0.00	260,000.00	260,000.00	0.00
Total Fund 272 High School Activities	179,340.01	149,063.56	260,000.00	0.00	260,000.00	0.00	260,000.00	260,000.00	0.00

300 – Debt Service Fund

This Fund is used for the collection of property taxes to pay the associated scheduled debt service for voter-Proposed construction bond levies. Bonds provided for the renovation of the high school and construction of the new Grade School.

330 – PERS Bond Debt Service Fund

The board of directors authorized the issuance of limited tax pension obligation bonds to make a lump sum payment to the Public Employee Retirement System (PERS) in 2003. The District deposited the proceeds with PERS and created a side account that is used to offset the Director's portion of the Unfunded Actuarial Liability (UAL). PERS adjusts the district's rate for the resources in the side account.

The District will pay the debt service on the bonds from resources that would have been used to pay PERS assessments on qualifying employee compensation. The District charges a rate on PERS eligible salary to fund the debt service.

Riverdale School District #51J
Requirements Report
General Obligation Bond Debt Service Fund Summary - Fund 300

Object	Description		Actual 14-15	14-15 FTE		Actual 15-16	15-16 FTE		Adopted 16-17	16-17 FTE		Adopted 17-18
300	**Other Non-Instr/Prof Technical Services**	**$**	**24,171**	**-**	**$**	**-**	**-**	**$**	**-**	**-**	**$**	**-**
15	2015 Adv. Refunding Bond		24,171			-			-	-		-
610	**Redemption of Principal**	**$**	**1,385,396**	**-**	**$**	**1,365,052**	**-**	**$**	**1,212,000**	**-**	**$**	**1,310,000**
8	2008 GO Bond		850,000			875,052			-			-
9	2009 GO Bond		415,000			490,000			1,212,000			1,310,000
15	2015 Adv. Refunding Bond		120,396			-			-			-
621	**Regular Interest on Bonds**		**414,292**	**-**		**452,963**	**-**		**404,325**	**-**		**366,425**
8	2008 GO Bond		67,438			33,938			-			-
9	2009 GO Bond		310,769			142,625			127,925			90,025
15	2015 Adv. Refunding Bond		36,086			276,400			276,400			276,400
640	Other Fees		-			-			-			-
710	Transfer to General Fund		-			-			-			-
820	Unappropriated Ending Fund Balance											
Total Expenditures and Other Uses		**$**	**1,823,859**	**-**	**$**	**1,818,015**	**-**	**$**	**1,616,325**	**-**	**$**	**1,676,425**

Fund 300 Debt Service Fund

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
1111 Current Year Taxes	1,364,404.02	1,790,361.08	1,591,325.00	0.00	1,651,425.00	0.00	1,651,425.00	1,651,425.00	0.00
1112 Prior Year Taxes	46,280.05	32,015.69	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
1190 Penalties & Interest on Taxes	686.52	674.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1510 Interest on Investments	4,251.10	4,892.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990 Miscellaneous Revenue	0.00	176.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000 Local Sources	1,415,621.69	1,828,120.22	1,606,325.00	0.00	1,666,425.00	0.00	1,666,425.00	1,666,425.00	0.00
5110 Bond Proceeds	32,123.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400 Fund Balance	433,556.83	57,443.32	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
5000 Other Sources	465,680.13	57,443.32	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Total Fund 300 Debt Service Fund	1,881,301.82	1,885,563.54	1,616,325.00	0.00	1,676,425.00	0.00	1,676,425.00	1,676,425.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 300 Debt Service Fund									
Function 5110 Long-Term Debt Service									
389 Other Non-Instr / Prof Technical Services	24,171.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	24,171.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610 Redemption of Principal	1,385,395.69	1,365,052.77	1,212,000.00	0.00	1,310,000.00	0.00	1,310,000.00	1,310,000.00	0.00
621 Regular Interest	414,291.81	452,962.50	404,325.00	0.00	366,425.00	0.00	366,425.00	366,425.00	0.00
640 Dues and Fees	0.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600 Other Objects	1,799,687.50	1,818,015.67	1,616,325.00	0.00	1,676,425.00	0.00	1,676,425.00	1,676,425.00	0.00
Total Function 5110 Long-Term Debt Service	1,823,858.50	1,818,015.67	1,616,325.00	0.00	1,676,425.00	0.00	1,676,425.00	1,676,425.00	0.00
Major Function 5000 Other Uses	1,823,858.50	1,818,015.67	1,616,325.00	0.00	1,676,425.00	0.00	1,676,425.00	1,676,425.00	0.00
Total Fund 300 Debt Service Fund	1,823,858.50	1,818,015.67	1,616,325.00	0.00	1,676,425.00	0.00	1,676,425.00	1,676,425.00	0.00

Fund 330 Debt Service Fund-PERS Bonds

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
1510 Interest on Investments	836.91	1,455.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1970 Services Provided - Other Funds	374,893.81	413,753.92	298,868.09	0.00	300,975.00	0.00	300,975.00	300,975.00	0.00
1000 Local Sources	375,730.72	415,209.25	298,868.09	0.00	300,975.00	0.00	300,975.00	300,975.00	0.00
5400 Fund Balance	82,905.63	97,583.91	97,583.91	0.00	136,740.00	0.00	136,740.00	136,740.00	0.00
5000 Other Sources	82,905.63	97,583.91	97,583.91	0.00	136,740.00	0.00	136,740.00	136,740.00	0.00
Total Fund 330 Debt Service Fund-PERS Bonds	458,636.35	512,793.16	396,452.00	0.00	437,715.00	0.00	437,715.00	437,715.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 330 Debt Service Fund-PERS Bonds									
Function 5110 Long-Term Debt Service									
610 Redemption of Principal	125,839.09	123,715.66	144,115.00	0.00	144,115.00	0.00	144,115.00	144,115.00	0.00
621 Regular Interest	233,613.35	250,736.63	250,737.00	0.00	292,000.00	0.00	292,000.00	292,000.00	0.00
640 Dues and Fees	1,600.00	1,600.05	1,600.00	0.00	1,600.00	0.00	1,600.00	1,600.00	0.00
600 Other Objects	361,052.44	376,052.34	396,452.00	0.00	437,715.00	0.00	437,715.00	437,715.00	0.00
Total Function 5110 Long-Term Debt Service	361,052.44	376,052.34	396,452.00	0.00	437,715.00	0.00	437,715.00	437,715.00	0.00
Major Function 5000 Other Uses	361,052.44	376,052.34	396,452.00	0.00	437,715.00	0.00	437,715.00	437,715.00	0.00
Total Fund 330 Debt Service Fund-PERS Bonds	361,052.44	376,052.34	396,452.00	0.00	437,715.00	0.00	437,715.00	437,715.00	0.00

Riverdale School District
2017-18 Schedule of Bond and interest Redemption Requirements

	G.O.Bonds Issue of 7/29/2008		G.O.Bonds Issue of 2/26/2009		Adv Refunding G.O. Bonds Issue of 4/28/2015		PERS UAL Bonds Issue of 4/3/2003		Totals	
Fiscal	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
		Due 12/15 &		Due 12/15 &		Due 12/15 &		Due 12/15 &		
Year	Due 6/15	6/15	Due 6/15	6/15	Due 6/15	6/15	Due 6/15	6/15	Principal	Interest
2017-18	-	-	1,300,000	90,025	-	276,400	122,925	291,528	1,422,925	657,953
2018-19	-	-	1,390,000	49,400	-	276,400	121,523	312,929	1,511,523	638,729
2019-20	-	-	929,397	565,603	-	276,400	120,010	334,443	1,049,407	1,176,446
2020-21	-	-	-	-	1,545,000	276,400	119,775	359,678	1,664,775	636,078
2021-22	-	-	-	-	1,660,000	214,600	117,949	381,504	1,777,949	596,104
2022-23	-	-	-	-	1,790,000	148,200	116,429	403,023	1,906,429	551,223
2023-24	-	-	-	-	1,915,000	76,600	405,000	114,452	2,320,000	191,052
2024-25	-	-	911,555	1,183,445	-	-	430,000	91,732	1,341,555	1,275,177
2025-26	-	-	874,628	1,280,372	-	-	455,000	67,308	1,329,628	1,347,680
2026-27	-	-	838,649	1,381,351	-	-	480,000	41,464	1,318,649	1,422,815
2027-28	-	-	803,246	1,481,754	-	-	250,000	14,200	1,053,246	1,495,954
2028-29	-	-	773,453	1,581,547	-	-	-	-	773,453	1,581,547
2029-30	-	-	744,621	1,680,380	-	-	-	-	744,621	1,680,380
2030-31	-	-	718,425	1,781,575	-	-	-	-	718,425	1,781,575
2031-32	-	-	691,854	1,883,149	-	-	-	-	691,854	1,883,149
2032-33	-	-	668,198	1,981,803	-	-	-	-	668,198	1,981,803
2033-34	-	-	647,256	2,082,742	-	-	-	-	647,256	2,082,742
	$ -	**$ -**	**$ 11,291,282**	**$ 17,023,146**	**$ 6,910,000**	**$ 1,545,000**	**$ 2,738,611**	**$ 2,412,261**	**$ 20,939,893**	**$ 20,980,407**

Paid in full 2015-16

400 – Grade School Bond Proceeds Fund

The Grade School Bond Proceeds Fund accounted for the construction of the new Grade School that opened in 2010. This fund has a small remainder that may only be used for purposes originally Proposed by voters in the ballot approving the measure.

410 – Construction Excise Tax Fund

This fund accounts for revenues and expenditures related to the construction excise tax (CET) imposed on improvements to real property that result in a new structure or additional square footage in an existing structure.

The CET is assessed at $1.00 per square foot on structures or portions of structures intended for residential use, and $0.50 per square foot on structures or portions of structures intended for non-residential use. The tax for non-residential use may not exceed $25,000 per building permit or per structure, whichever is less. The District has entered into agreements with Clackamas County and the City of Portland to collect the tax.

These funds will be held for projects Proposed by the School Board that meet the requirements of the CET authorization.

RIVERDALE

Resources Report

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 400 Capital Projects									
1510 Interest on Investments	1,017.46	1,167.50	100.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
1000 Local Sources	1,017.46	1,167.50	100.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
5400 Fund Balance	201,481.64	193,506.49	142,390.00	0.00	92,600.00	0.00	92,600.00	92,600.00	0.00
5000 Other Sources	201,481.64	193,506.49	142,390.00	0.00	92,600.00	0.00	92,600.00	92,600.00	0.00
Total Fund 400 Capital Projects	202,499.10	194,673.99	142,490.00	0.00	93,800.00	0.00	93,800.00	93,800.00	0.00

		Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 400	**Capital Projects**									
Function 4150	**Building Acquistion/Construction & Improvement**									
322	Repairs & Maintenance	0.00	1,500.00	40,000.00	0.00	86,300.00	0.00	86,300.00	86,300.00	0.00
389	Other Non-Instr / Prof Technical Services	4,400.00	0.00	94,990.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	4,400.00	1,500.00	134,990.00	0.00	86,300.00	0.00	86,300.00	86,300.00	0.00
410	Consumable Supplies & Materials	343.92	0.00	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
460	Non-Consumable Items	4,248.69	11,911.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	4,592.61	11,911.74	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
520	BUILDING ACQUISITIONS/REMODELS	0.00	39,204.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	39,204.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150	Building Acquistion/Construction & Improvement	8,992.61	52,616.17	142,490.00	0.00	93,800.00	0.00	93,800.00	93,800.00	0.00
Major Function 4000	Facilities Acquisition	8,992.61	52,616.17	142,490.00	0.00	93,800.00	0.00	93,800.00	93,800.00	0.00
Total Fund 400	Capital Projects	8,992.61	52,616.17	142,490.00	0.00	93,800.00	0.00	93,800.00	93,800.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 410 Construction Excise Tax									
1130 Construction Excise Tax	12,519.36	38,033.28	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
1000 Local Sources	12,519.36	38,033.28	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
5400 Fund Balance	92,861.28	105,380.64	142,071.00	0.00	142,071.00	0.00	142,071.00	142,071.00	0.00
5000 Other Sources	92,861.28	105,380.64	142,071.00	0.00	142,071.00	0.00	142,071.00	142,071.00	0.00
Total Fund 410 Construction Excise Tax	105,380.64	143,413.92	167,071.00	0.00	167,071.00	0.00	167,071.00	167,071.00	0.00

	Actuals 2014-15	Actuals 2015-16	Adopted 2016-17	Adopted 2016-17 FTE	Proposed Budget 2017-18	Proposed FTE 2017-18	Approved Budget 2017-18	Adopted Budget 2017-18	Adopted 2017-18 FTE
Fund 410 Construction Excise Tax									
Function 4150 Building Acquistion/Construction & Improvement									
389 Other Non-Instr / Prof Technical Services	0.00	0.00	167,071.00	0.00	167,071.00	0.00	167,071.00	167,071.00	0.00
300 Purchased Services	0.00	0.00	167,071.00	0.00	167,071.00	0.00	167,071.00	167,071.00	0.00
Total Function 4150 Building Acquistion/Construction & Improvement	0.00	0.00	167,071.00	0.00	167,071.00	0.00	167,071.00	167,071.00	0.00
Major Function 4000 Facilities Acquisition	0.00	0.00	167,071.00	0.00	167,071.00	0.00	167,071.00	167,071.00	0.00
Total Fund 410 Construction Excise Tax	0.00	0.00	167,071.00	0.00	167,071.00	0.00	167,071.00	167,071.00	0.00

Supplemental Information

Riverdale School District #51 J
Adopted Wage and Salary Schedule
Fiscal Year 2017-18

Classified - Hourly Position	Calendar Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	General Fund FTE	Other Funds FTE
Admin Assistant	240	$ 20.27	$ 20.71	$ 21.14	$ 21.55	$ 22.00	2.00	
Board/ Superintendent Asst.	240	$ 22.29	$ 22.79	$ 23.26	$ 23.71	$ 24.18	1.00	
Office Asst. 1 GS	192	$ 16.24	$ 16.55	$ 16.88	$ 17.22	$ 17.57	0.875	
Office Asst. 1 HS	202	$ 16.24	$ 16.55	$ 16.88	$ 17.22	$ 17.57	1.00	
AD Admin Assistant	230	$ 20.27	$ 20.71	$ 21.14	$ 21.55	$ 22.00	1.00	
Preschool Teacher	192	$ 23.69	$ 24.17	$ 24.66	$ 25.15	$ 25.66	-	1.00
Admissions Coord .	200	$ 17.10	$ 17.44	$ 17.80	$ 18.15	$ 18.51	1.00	
Educational Assistant	181	$ 13.87	$ 14.15	$ 14.43	$ 14.72	$ 15.01	4.5375	1.50
Head Custodian	260	$ 20.83	$ 21.24	$ 21.67	$ 22.10	$ 23.11	2.00	
Custodian	260	$ 15.76	$ 16.06	$ 16.39	$ 16.72	$ 17.05	2.00	
Accounting Specialist	240	$ 20.27	$ 20.71	$ 21.14	$ 21.55	$ 22.00	1.00	
College Counselor	192	$ 23.69	$ 24.17	$ 24.66	$ 25.15	$ 25.66	1.00	

Exempt - Salary Position	Contract Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	General Fund FTE	Other Funds FTE
Superintendent	240			$ 136,578			1.00	
Principal - Grade School	230	$ 95,083	$ 97,223	$ 99,167	$ 101,024	$ 103,046	1.00	
Principal - High School	230	$ 102,210	$ 104,510	$ 106,600	$ 108,732	$ 110,907	1.00	
Director of Communications	230	$ 79,628	$ 81,221	$ 82,845	$ 84,502	$ 86,192	1.00	
Business Manager	240	$ 85,000	$ 86,700	$ 88,434	$ 90,203	$ 92,007	1.00	

Licensed - Salary Range	Contract Work Days	Column 1 Base - Step 1	Column 7 Max - Step w/ longevity	General Fund FTE	Other Funds FTE
Teacher	192	$ 39,283	$ 80,531	45.48	0.50
			Total	67.89	3.00

Total FTE, All Positions 70.89

Riverdale School District 51J
Glossary of Terms

Accounting System: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of its government of any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity: A specific and distinguished line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

ADMw: Average daily membership (weighted) is the year-to-date average of daily student enrollment plus additional weighting for special education, English-as-a-second-language, poverty. This factor is the basis for allocation of the State School Fund. The ADMw only counts students who are district residents or attending on approved interdistrict transfers.

Appropriation: A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assets: Resources owned or held by a government, which have monetary value.

Budget: A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An approved budget is subsequently adopted as approved or modified by the Board.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures and other data used in making the estimates.

Budgetary Control: The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

Budgetary Expenditures: Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, government fund types are concerned with the measurement of budgetary expenditures.

Capital Outlay: Expenditures which result in the acquisition of or addition to fixed assets.

Classified Employees: Support staff, including instructional assistants, clerical staff, custodians and maintenance staff.

Contingency: A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Current Resources: Resources that can be used to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

FTE: Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day for a fixed contract year.

Fixed Assets: Asset of a long-term character which is intended to continue to be held or used, such as land, buildings, improvements other than building, machinery, and equipment.

Functional Classification: Expenditure classification according to the principle purposes for which expenditures are made. Oregon Department of Education requires the use of standardized functions in financial reporting.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Licensed Employees: Includes teachers, counselors, media specialists, and psychologists

Modified Accrual Basis: All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred.

Object: As used in expenditure classification this term applies to the articles purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies. Oregon Department of Education defines object codes to be used by all public school districts.

ODE: Oregon Department of Education has oversight over all Oregon public school districts

Operating Deficit: The excess of the operating expenditures of a fund over its operating revenues.

Payroll Costs: Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are:

- Group Health Insurance
- Contributions to public employee's retirement system (PERS)
- Social Security (FICA)
- Workers' compensation
- Unemployment insurance

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand. ODE requires school districts to use progress budgeting.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Resources: Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues: Moneys received or anticipated by a local government from either tax or nontax sources.

Staffing Ratio: The certified staffing ratio is the ratio of students to certified staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are funded through the staffing ratio.

State School Fund: The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School Support. The State School Fund is distributed to school districts according to a Legislature adopted formula.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

Transfers: Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

Unappropriated Ending Fund Balance: Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the year.

Variable Cost: A cost that increases/decreases with increase/decreases in the amount of service provided such as the payment of a salary.

Emergencies & Closures
Healthy & Safe Schools Plan
Immunizations
School Board & Policy
School Foundation
Alumni
Contact Us
Staff Portal

Budget Committee Meetings

The committee normally meets two to three times in the spring during the budget approval process.

Notices will be posted on this page and on our district calendar once they are announced.

NOTICE OF BUDGET COMMITTEE MEETING

May 17, 2017

(Posted on May 4, 2017)

A public meeting of the Budget Committee of the Riverdale School District 51J, Portland , State of Oregon, on the budget for the fiscal year July 1, 2017 to June 30, 2018, will be held at Riverdale Grade School - Commons 11733 SW Breyman Ave., Portland, OR 97219. The meeting will take place on Wednesday, May 17, 2017 at 6:00 pm.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 17, 2017 at www.riverdaleschool.com/budget, Riverdale District Office, 11733 SW Breyman Ave. between the hours of 8:00 am and 4:30 pm.

Budget Committee Members

The RSD 51J Budget Committee, which meets to examine the entire budget, is made up of the five members of the Riverdale School Board and five citizens appointed by the board.

OSBA Budget Committee Handbook

Elections

The Budget Committee has 10 members: the five elected school board members and five citizens appointed to three-year terms by the board. Board members are elected from the district at large to serve four-year terms. Appointees serve three-year terms and are appointed by open vote of the School Board, as openings occur. Applicants must reside within school district boundaries and be registered voters.

COMMUNITY NEWSPAPERS
6605 SE Lake Road, Portland, OR 97222
PO Box 22109 • Portland, OR 97269-2109
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS
I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the *Lake Oswego Review*, a newspaper of general circulation, published at Lake Oswego, in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

Riverdale School District #51J
Notice of Budget Committee Meeting
LOR95228

A copy of which is hereto annexed, was published in the entire issues of said newspaper for
2
Successive and consecutive weeks in the following issues:
April 27, 2017
May 4, 2017

Charlotte Allsop

Charlotte Allsop (Accounting Manager)
Subscribed and sworn to before me this May 4, 2017.

Sherryl R Anderson

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
SHERRYL R ANDERSON
NOTARY PUBLIC - OREGON
COMMISSION NO. 953783
MY COMMISSION EXPIRES AUGUST 25, 2020

Acct#6368611
Attn: Betsy Neuman
Riverdale School District
11733 SW Breyman Avenue
Portland, OR 97219
Size: 2 x 3.20"
Amount Due: $151.54*
*Please remit to the above address.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the **Riverdale School District 51J**, Portland , State of Oregon, on the budget for the fiscal year July 1, 2017 to June 30, 2018, will be held at Riverdale Grade School - Commons 11733 SW Breyman Ave., Portland, OR 97219. The meeting will take place on Wednesday, May 17, 2017 at 6:00 pm.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

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Publish 04/27, 05/04/2017. LOR15895228

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Riverdale School District #51J
Notice of Budget Hearing – ED-1
LOR02627

A copy of which is hereto annexed, was published in the entire issue of said newspaper for
1
week in the following issue:
June 8, 2017

Charlotte Allsop

Charlotte Allsop (Accounting Manager)
Subscribed and sworn to before me this June , 2017.

S M

NOTARY PUBLIC FOR OREGON

OFFICIAL STAMP
SHAWN M SROUFE
NOTARY PUBLIC - OREGON
COMMISSION NO. 956603
MY COMMISSION EXPIRES NOVEMBER 17, 2020

Acct#6368611
Attn: Cindy Duley
Riverdale School District
11733 SW Breyman Avenue
Portland, OR 97219
Size: 3 x 7.25"
Amount Due: $257.73*
*Please remit to the above address.

FORM ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Riverdale School District will be held on June 19, 2017 at 6:00 am X p 11733 SW Breyman Ave, Portland, Oregon. The purpose of this meeting is to discuss the budget for the fiscal y the Riverdale School District 51J Budget Committee. A summary of the budget is presented below. A copy of th Riverdale School District office located at 11733 SW Breyman Ave., Portland, OR 97219 between the hours of www.riverdaleschool.com. This budget is for X an annual __ a biennial budget period. This budget was prep the same as __ different than the preceding year. If different, the major changes and their effect on the budget

Contact: Cindy Duley, CFO Telephone: 503-262-4840 Email: cdul

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES Actual Amount Last Year 2015-16	Ad This
Beginning Fund Balance	$3,205,461	
Current Year Property Taxes, other than Local Option Taxes	4,184,413	
Current Year Local Option Property Taxes	616,622	
Other Revenue from Local Sources	3,151,602	
Revenue from Intermediate Sources	313	
Revenue from State Sources	2,308,079	
Revenue from Federal Sources	59,404	
Interfund Transfers	0	
All Other Budget Resources	0	
Total Resources	$13,525,894	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFI		
Salaries	$4,641,036	
Other Associated Payroll Costs	2,281,094	
Purchased Services	1,133,311	
Supplies & Materials	514,999	
Capital Outlay	52,704	
Other Objects (except debt service & interfund transfers)	113,270	
Debt Service*	2,194,068	
Interfund Transfers*	0	
Operating Contingency	0	
Unappropriated Ending Fund Balance & Reserves	2,595,412	
Total Requirements	$13,525,894	

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOY		
1000 Instruction	$5,523,194	
FTE	48.1275	
2000 Support Services	3,153,478	
FTE	20.01	
3000 Enterprise & Community Service	7,126	
FTE	0	
4000 Facility Acquisition & Construction	52,616	
FTE	0	
5000 Other Uses		
5100 Debt Service*	2,194,068	
5200 Interfund Transfers*	0	
6000 Contingency	0	
7000 Unappropriated Ending Fund Balance	2,595,412	
Total Requirements	$13,525,894	
Total FTE	68.14	

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FIN

RESOURCES: The Beginning Fund Balance was deliberately drawn down in 2016-17 and will be again in 2017 Levy is expected to generate more revenue due rising property values. State School Fund revenues have incre obtaining transfers. Tuition revenue has decreased due to tuition paying students obtaining transfers.
REQUIREMENTS: Negotiated staff agreements are currently in the negotiation stages; salaries and benefits ar

	PROPERTY TAX LEVIES Rate or Amount Imposed	Rate o
Permanent Rate Levy (Rate Limit 3.8149 per $1,000)	3.8149	
Local Option Levy	1.07	
Levy For General Obligation Bonds	$1,880,763	

LONG TERM DEBT	STATEMENT OF INDEBTEDNESS Estimated Debt Outstanding on July 1	
General Obligation Bonds	$18,201,282	
Other Bonds	$2,738,611	
Other Borrowings	$0	
Total	$20,939,893	

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may

Publish 06/08/17

RESOLUTION No. 17-05

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Riverdale School District #51J hereby adopts the budget for fiscal year 2017-18 in the total amount of $13,579,493.*
This budget is now on file at the District Office, 11733 SW Breyman, Portland, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2017, for the following purposes:

General Fund		**Special Revenue Fund**	
Instruction................	5,690,145	Instruction.........	1,232,769
Support Services..........	3,381,595	Support Services..........	238,403
Contingency.....................	271,068	Enterprise & Comm.....	11,000
Total............	**$9,342,808**	Contingency.....................	20,135
		Total............	**$1,502,307**
Debt Service Fund		**Capital Projects Fund**	
Debt Service	1,676,425	Facilities Acquisition and Construction	93,801
Total.........	**$1,676,425**	**Total...........**	**$93,801**
PERS Bond Debt Service Fund		**Construction Excise Tax Fund**	
Debt Service	437,715	Facilities Acquisition and Construction	167,070
Total.........	**$437,715**	**Total...........**	**$167,070**
		Total APPROPRIATIONS, All Funds	**$13,220,127**
		Total Unappropriated and Reserve Amounts, All Funds	359,366
		TOTAL ADOPTED BUDGET	**$13,579,493** *

(amounts with asterisks must match)*

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2017-18:

(1) At the rate of $ 3.8149 per $1000 of assessed value for permanent rate tax;
(2) At the rate of $ 1.37 per $1000 of assessed value for local option tax;
(3) In the amount of $1,791,855 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation

Permanent Rate Tax.......... $3.8149/$1000
Local Option Tax................$1.37/$1000

Excluded from Limitation

General Obligation Bond Debt Service.....$1,791,855

The above resolution statements were approved and declared adopted on June 19, 2017.

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2017-2018

To assessor of Multnomah and Clackamas County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is an amended form.

The **Riverdale School District 51J** (District Name) has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Multnomah and Clackamas** (County Name) County. The property tax, fee, charge or assessment is categorized as stated by this form.

Mailing Address of District	City	State	Zip	Date Submitted
11733 SW Breyman Ave.	**Portland**	**OR**	**97219**	**July 5, 2017**

Contact Person	Title	Daytime Telephone	Contact Person E-mail
Cindy Duley	**Business Manager/CFO**	**503-262-4840**	cduley@riverdale.k12.or.us

CERTIFICATION - You **must** check one box.

☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits Rate -or- Dollar Amount	Excluded from Measure 5 Limits Amount of Levy
1. Rate per $1,000 or dollar amount levied (within permanent rate limit). .	1	3.8149	
2. Local option operating tax	2	1.37	
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001	4a.		$0
4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001	4b.		$1,791,855
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		**$1,791,855**

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per $1,000	5	**$3.8149**
6. Election date when your **new district** received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly **merged/consolidated district**	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	11/3/2015	2016-17	2020-21	$1.37/$1,000 valuation

150-504-075-6 (Rev. 12-15)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

RIVERDALE